

**Tłichq Ndek'áowo**  
**(The Tłichq Government)**

Consolidated Financial Statements  
**March 31, 2024**

**The Tłıchq Government**  
Consolidated Financial Statements  
March 31, 2024

---

<b>Contents</b>	<b>Page no.</b>
Management's Report	3
Independent Auditor's Report	4 – 6
Consolidated Statement of Financial Position	7
Consolidated Statement of Changes in Net Financial Assets	8
Consolidated Statement of General Operations	9
Consolidated Statement of Tłıchq Capital Transfers Trust Operations	10
Consolidated Statement of Remeasurement Gains	11
Consolidated Statement of Cash Flows	12
Notes to Consolidated Financial Statements	13 – 28
Consolidated Schedule of Legislative and Governance Expenditures	29
Consolidated Schedule of Tłıchq Government Department Expenditures	30 – 31
Consolidated Schedule of Programs and Services Revenues and Expenditures	32 – 57
Consolidated Schedule of Capital Assets Fund Activities	58

June 27, 2024

## **Management's Report**

### **Management's Responsibility for Financial Statements**

The Tłıchq Government  
Office of Director of Corporate Services

The management of The Tłıchq Government (the Government) is responsible for the preparation, integrity and fair presentation of the consolidated financial statements.

The consolidated financial statements have been prepared in conformity with Canadian public sector accounting standards, using management's best estimates and judgments where appropriate.

The consolidated financial statements have been audited by the independent accounting firm, PricewaterhouseCoopers LLP, which was given unrestricted access to all financial records and related data, including minutes of all meetings of Chiefs Executive Council and The Tłıchq Government Assembly Meetings. The Government believes all representations made to the independent auditors during their audit were valid and appropriate. PricewaterhouseCoopers LLP's audit opinion is presented on the following pages.

The Government maintains a system of internal controls over financial reporting, which is designed to provide reasonable assurance to the Chiefs Executive Council and The Tłıchq Government Assembly regarding preparation of reliable published consolidated financial statements. Such controls are maintained by the establishment and communication of accounting and financial policies and procedures. There are, however, inherent limitations in the effectiveness of any system of internal control, including the possibility of human error.

The Government is responsible for engaging the independent auditors and meeting regularly with management, to ensure each is carrying out their responsibilities and to discuss auditing, internal control and financial reporting matters.

Based on the above, I certify that the information contained in the accompanying consolidated financial statements fairly presents, in all material respects, the consolidated statement of financial position, changes in fund balances, operations and cash flows of the Government.

Nancy Rabesca  
Director of Corporate Services



## Independent auditor's report

To the Members of The Tłıchq Government

---

### Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Tłıchq Government and its subsidiary (together, the Government) as at March 31, 2024 and the results of its operations, Tłıchq Capital Transfers Trust operations, changes in its net financial assets, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### What we have audited

The Government's consolidated financial statements comprise:

- the consolidated statement of financial position as at March 31, 2024;
- the consolidated statement changes in net financial assets for the year then ended;
- the consolidated statement of general operations for the year then ended;
- the consolidated statement of Tłıchq Capital Transfers Trust operations for the year then ended;
- the consolidated statement of remeasurement gains for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

---

### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of the Government in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

PricewaterhouseCoopers LLP  
Stantec Tower, 10220 103rd Avenue North West, Suite 2200, Edmonton, Alberta, Canada T5J 0K4  
T.: +1 780 441 6700, F.: +1 780 441 6776, Fax to mail: ca\_edmonton\_main\_fax@pwc.com

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



---

## **Responsibilities of management and those charged with governance for the consolidated financial statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Government's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Government or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Government's financial reporting process.

---

## **Auditor's responsibilities for the audit of the consolidated financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or



conditions that may cast significant doubt on the Government's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Government to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Government to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Edmonton, Alberta  
June 27, 2024

# The Tłıchq Government

## Consolidated Statement of Financial Position

As at March 31, 2024

	2024 \$	2023 \$
<b>Assets</b>		
<b>Financial assets</b>		
Cash and temporary investments	95,349,668	69,566,626
Tłıchq Reserve Investment Fund (note 10)	15,944,259	14,452,615
Accounts receivable (note 3)	8,901,702	12,226,308
Term deposit (notes 6 and 11)	16,846,810	16,683,578
Deposits and other financial assets	-	3,929,582
Goods and services tax recoverable	6,334,956	4,485,873
Loan to Tłıchq Investment Corporation (note 3)	10,000,000	11,618,658
Loan to Dogrib Power Corporation (note 3)	5,772,889	7,211,793
Tłıchq Capital Transfers Trust – restricted (notes 4 and 11)	164,668,707	150,554,522
Investment in The Tłıchq Government business enterprises (note 5)	16,270,535	16,215,668
Investment in other business enterprise (note 6)	16,028,712	-
	<u>356,118,238</u>	<u>306,945,223</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 3)	7,776,133	7,698,298
Deferred revenue (note 8)	56,814,276	35,154,984
	<u>64,590,409</u>	<u>42,853,282</u>
<b>Net financial assets</b>	<u>291,527,829</u>	<u>264,091,941</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	27,806,809	29,841,840
Prepaid expenses	1,741,063	166,323
	<u>29,547,872</u>	<u>30,008,163</u>
	<u>321,075,701</u>	<u>294,100,104</u>
<b>Accumulated Surplus</b> (note 10)		
<b>Accumulated operating surplus</b>	311,544,940	293,843,860
<b>Accumulated remeasurement gains</b>	9,530,761	256,244
	<u>321,075,701</u>	<u>294,100,104</u>

**Contingencies and commitments** (note 9)

**Approved by The Tłıchq Government**

\_\_\_\_\_  
Grand Chief Jackson Lafferty

\_\_\_\_\_  
Chief Doreen Arrowmaker

\_\_\_\_\_  
Chief Clifford Daniels

\_\_\_\_\_  
Chief Adeline Football

\_\_\_\_\_  
Chief Alfonz Nitsiza

The accompanying notes are an integral part of these consolidated financial statements.

(7)

# The Tłıchq Government

## Consolidated Statement of Changes in Net Financial Assets

For the year ended March 31, 2024

---

	2024 \$	2023 \$
<b>Net surplus for the year from general operations</b>	12,066,989	12,332,894
<b>Net surplus for the year from Tłıchq Capital Transfers Trust operations</b>	5,634,091	5,046,991
<b>Net surplus for the year</b>	17,701,080	17,379,885
<b>Acquisition of tangible capital assets</b>	(864,670)	(8,684,197)
<b>Amortization of tangible capital assets</b>	2,899,701	1,765,643
	19,736,111	10,461,331
<b>(Increase) decrease in prepaid expenses</b>	(1,574,740)	29,754
	18,161,371	10,461,331
<b>Net measurement gains (losses) for the year</b>	9,274,517	(5,650,681)
<b>Increase in net financial assets</b>	27,435,888	4,840,404
<b>Net financial assets – Beginning of year</b>	264,091,941	259,251,537
<b>Net financial assets – End of year</b>	291,527,829	264,091,941

The accompanying notes are an integral part of these consolidated financial statements.



# The Tłıchq Government

## Consolidated Statement of General Operations

For the year ended March 31, 2024

	Budget \$ (Unaudited)	2024 \$	2023 \$
<b>Revenues</b>			
Financing agreement (base funding)	26,236,720	26,664,920	25,073,995
Land claim recovery (note 12)	6,253,276	6,253,276	6,253,276
Tax revenue – personal income tax	6,499,176	9,780,185	8,198,246
Tax revenue – goods and services tax	2,500,200	3,850,469	2,452,152
Resource royalty revenue	2,000,000	1,450,336	2,419,087
Impact and benefit agreements	6,100,000	6,718,729	6,347,699
Programs and services	24,354,978	38,739,020	29,080,803
Other income	1,800,000	10,955,132	3,590,431
Investment income – funds	2,700,000	1,641,390	1,276,307
	<u>78,444,350</u>	<u>106,053,457</u>	<u>84,691,996</u>
<b>Expenditures</b>			
Chiefs Executive Council	4,897,955	6,015,740	2,551,007
Tłıchq Assembly	2,631,024	2,534,359	2,438,685
Tłıchq Implementation	-	-	1,910,465
Annual Gathering	800,000	835,858	826,648
Community Presence Office	5,576,202	6,403,606	5,035,306
Department of Community Wellness	5,897,927	3,417,467	2,948,734
Department of Client Services	3,473,737	3,312,107	2,728,426
Department of Corporate Services	9,250,295	7,855,772	7,634,860
Department of Culture and Lands Protection	5,961,191	6,771,553	6,487,903
Department of Infrastructure	1,431,296	248,662	-
Department of Planning and Partnerships	3,110,070	1,838,464	1,241,033
Tłıchq programs (IBA)	16,960,000	10,285,644	9,206,172
Programs and services	24,354,978	36,069,395	29,907,484
Donations	500,000	553,007	316,666
Amortization of tangible capital assets	3,007,144	2,899,701	1,765,643
	<u>87,851,819</u>	<u>89,041,335</u>	<u>74,999,032</u>
	(9,407,469)	17,012,122	9,692,964
<b>(Loss) income from earnings of The Tłıchq Government business enterprises</b>	<u>-</u>	<u>(4,945,133)</u>	<u>2,639,930</u>
<b>Net surplus for the year from general operations</b>	<u>(9,407,469)</u>	<u>12,066,989</u>	<u>12,332,894</u>

The accompanying notes are an integral part of these consolidated financial statements.

# The Tłıchǵ Government

## Consolidated Statement of Tłıchǵ Capital Transfers Trust Operations

For the year ended March 31, 2024

---

	2024 \$	2023 \$
<b>Revenues</b>		
Investment income	6,177,167	5,476,119
<b>Expenditures</b>		
Investment expenses	543,076	429,128
<b>Net surplus for the year from Tłıchǵ Capital Transfers Trust operations</b>	<u>5,634,091</u>	<u>5,046,991</u>

The accompanying notes are an integral part of these consolidated financial statements.

# The Tłıchq Government

## Consolidated Statement of Remeasurement Gains

For the year ended March 31, 2024

	2024 \$	2023 \$
<b>Accumulated remeasurement gains – Beginning of year</b>	256,244	5,906,925
Remeasurement gains (losses) attributable to Tłıchq Capital Transfers Trust	8,480,094	(4,602,571)
Reserve fund	666,111	(912,580)
	9,146,205	(5,515,151)
Amounts reclassified to the consolidated statements of Tłıchq Capital Transfers Trust Operations	-	(39,794)
Reserve fund	128,312	(95,736)
	128,312	(135,530)
Net remeasurement gains (losses) for the year	9,274,517	(5,650,681)
<b>Accumulated remeasurement gains – End of year</b>	9,530,761	256,244

The accompanying notes are an integral part of these consolidated financial statements.

# The Tłıchǫ Government

## Consolidated Statement of Cash Flows

For the year ended March 31, 2024

	2024 \$	2023 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Net surplus for the year from general operations	12,066,989	12,332,894
Net surplus for the year from Tłıchǫ Capital Transfers Trust operations	5,634,091	5,046,991
Items not affecting cash		
Amortization expense	2,899,701	1,765,643
Gain on disposition of investments from Tłıchǫ reserve fund	-	(346,249)
Gain on disposition of investments from Tłıchǫ Capital Transfers Trust	-	(72,422)
Loss (income) from The Tłıchǫ Government business enterprises	4,945,133	(2,639,930)
	<u>25,545,914</u>	<u>16,086,927</u>
Changes in non-cash financial assets and liabilities		
Decrease in accounts receivable	3,324,596	3,254,988
Increase in goods and services tax recoverable	(1,849,083)	(2,233,270)
(Increase) decrease in prepaid expenses	(1,574,730)	29,754
Decrease in deposit and other financial assets	3,929,582	-
Increase (decrease) in accounts payable and accrued liabilities	77,835	(423,667)
Increase in deferred revenue	21,659,292	7,594,069
	<u>51,113,406</u>	<u>24,308,801</u>
<b>Capital activities</b>		
Purchase of capital assets	<u>(864,670)</u>	<u>(8,684,197)</u>
<b>Investing activities</b>		
Net increase in reserve fund investment	(697,221)	(539,883)
Net increase in Capital Transfers Trust investment	(5,634,091)	(4,974,569)
Net increase in term deposit	(163,232)	(192,535)
Repayment (issuance) of loan to Dogrib Power Corporation	1,438,904	1,188,028
Repayment of loan to Tłıchǫ Investment Corporation	1,618,658	1,612,500
Investment in Tłıchǫ Investment Corporation	(5,000,000)	-
Investment in Tili Geekwi LP	(16,028,712)	-
	<u>(24,465,694)</u>	<u>(2,906,459)</u>
<b>Increase in cash and temporary investments during the year</b>	25,783,042	12,718,145
<b>Cash and temporary investments – Beginning of year</b>	<u>69,566,626</u>	<u>56,848,481</u>
<b>Cash and temporary investments – End of year</b>	<u>95,349,668</u>	<u>69,566,626</u>
<b>Cash and temporary investments are comprised of</b>		
Cash account balance	838,538	162,923
Interest bearing bank account balances	94,511,130	69,403,703
	<u>95,349,668</u>	<u>69,566,626</u>
<b>Supplementary information</b>		
Interest received	6,708,101	2,920,109

The accompanying notes are an integral part of these consolidated financial statements.

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

### 1 Legal authority

The Tłıchq Government was formed effective August 4, 2005 and is the result of the successful negotiation of the Tłıchq Land Claims and Self-government Agreement (the Tłıchq Agreement) that was approved by the Tłıchq people. The Tłıchq Agreement was signed in Behchokò by representatives of the Tłıchq, federal and territorial governments on August 25, 2003.

On October 10, 2003, the Government of Northwest Territories approved the Tłıchq Agreement and on December 7, 2004, the bill was passed by the House of Commons. On February 10, 2005 (effective date), the bill received royal assent from the Governor General. On the effective date, the Dogrib Treaty 11 Council and the administrative organizations from each of the four Tłıchq communities of Behchokò, Whatì, Wekweètì and Gamètì ceased operations and were succeeded by The Tłıchq Government.

The assets, liabilities and surplus balances of the above-noted organizations were transferred to The Tłıchq Government on the effective date.

Under the Tłıchq Agreement, The Tłıchq Government controls a single block of approximately 39,000 square kilometres of land, including subsurface resources. The Tłıchq Agreement also provides The Tłıchq Government with a wide range of law-making powers on Tłıchq lands and over Tłıchq citizens on those lands and in the four Tłıchq communities. The Tłıchq Government and the Government of Northwest Territories cooperate to deliver key services, such as health care, education and other social programs and services, to all people living in the four communities.

### 2 Summary of significant accounting policies

These consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards (PSAS). Because the precise determination of many assets, liabilities, contributions and expenditures are dependent on future events, the preparation of consolidated financial statements for a period necessarily includes the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. These consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

#### Reporting entity and principles of financial reporting

The Tłıchq Government reporting entity includes its operations and all other related entities, which are either owned or controlled by The Tłıchq Government, including the Tłıchq Capital Transfers Trust.

Intangible assets and items inherited by right of the Crown, such as Crown lands, forests, water and mineral resources, are not recognized in The Tłıchq Government's consolidated financial statements.

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

Incorporated business entities, which are owned or controlled by The Tłıchq Government and which are not dependent on The Tłıchq Government for their continued operations, are recorded in the general fund of these consolidated financial statements using the modified equity method. These entities are 100% owned unless otherwise noted and comprise:

- Tłıchq Investment Corporation
- Tłıchq Quantum Murray LP – 51% owned
- DTR First Nation Construction Corporation – 51% owned
- Dogrib Power Corporation – 100% owned
- Tłıchq Equipment Ltd. – 100% owned
- Tłıchq Firefighting Services Ltd. – 100% owned (previously Tłıchq Learning and Development Centre Ltd.)
- Tłıchq Community Builders Ltd. – 100% owned
- Tłıchq Air Inc. – 52% owned
- Tłıchq Lakewood Electric. – 51% owned
- Rae Edzo Dene Band Development Corporation Ltd. – 100% owned
- Tłıchq Management Services Ltd. – 100% owned, which includes the accounts of the following:
  - Tłıchq Construction Ltd. – 100% owned
  - Tłıchq Road Constructors Ltd. – 100% owned (amalgamated into Tłıchq Management Services Ltd. – 2021)
  - Tłıchq Logistics Inc. – 100% owned, which includes the accounts of the following:
    - Tłıchq BBE – 51% owned
    - Tłıchq Logistics 62 Degree Joint Venture – 50% owned
    - First Nations Drilling & Blasting – 37% owned
    - Tłıchq/McCaw North – 51% owned
  - Tłıchq Orica Blasting Services – 51% owned
  - Tłıchq Domco Inc. – 51% owned
- 964053 NWT Ltd. (100% owned), which includes the accounts of:
  - Tłıchq Landtran Transport Ltd. – 100% owned
- Wekweèti Development Corporation – 100% owned (dissolved during the year)
- Tłıchq Retail Operations Ltd. – 100% owned
- 5352 NWT Ltd. – 100% owned
- DLFN Holdings Ltd. – 100% owned
- Gamèti Development Corporation Ltd. – 100% owned (dissolved during the year)
- Lac La Martre Development Corporation – 100% owned (dissolved during the year), which includes the accounts of:
  - Whatì Lodge – 50% owned (transferred to Tłıchq Property Management Ltd.)
- Lac La Martre Adventures – 40% owned (transferred to Tłıchq Property Management Ltd.)
- Tłıchq Engineering and Environmental Services Ltd. – 100% owned
- Tłıchq Property Management Holdings Ltd. – 100% owned (previously Rae Band Construction Ltd.)
- Tłıchq Property Management Ltd. – 100% owned
- 1456982 Alberta Ltd. – 90% owned
- 506468 NWT Ltd. – 100% owned
- 506469 NWT Ltd. – 100% owned
- Khete Whii Limited – 50% owned, which includes the accounts of:
  - Kete Whii/Procon JV – 51% owned
  - Kete Whii/Procon Misery JV – 51% owned
- Aboriginal Diamonds Group Ltd. – 33.3% owned, which includes the accounts of:
  - Diamonds International Canada (DICAN) Ltd. – 51% ADG

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

- DTR First Nation's Construction Corporation – 33.3% owned
- Tili Geekwi Ltd. – 100% owned
- Tili Geekwi Limited Partnership, which includes the accounts of:
  - North Star Infrastructure General Partnership – 20% owned

### **Marketable securities**

Investments in marketable securities are recorded and carried at fair value.

### **Revenues**

The consolidated financial statements are prepared using the accrual basis of accounting.

Revenues from external parties restricted by agreement are recognized as revenue in the year in which the related expenses are incurred. Deferred revenue represents restricted revenue received in the current period that is related to a subsequent period.

Surpluses arising under certain Government of Canada contributions are restricted as the amounts may be repayable.

Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted contributions received in advance of the period to which they relate are deferred and recognized as revenue in the period to which they relate.

Personal income tax in the current fiscal year is related to the prior taxation calendar year. These amounts are recognized as revenue when they are received. As the amounts received from the Government of Canada may be subject to possible subsequent adjustment as a result of the taxation reassessment process, it is reasonably possible that changes in future conditions in the near term could require a material change in the recognized amount, which will be recorded as revenues or expenses in the period of such a change.

The Tłıchq Government receives transfers from the Government of Canada. These transfers are recognized in the consolidated financial statements as revenues in the period in which the transfer is authorized by the Government of Canada and eligibility and stipulation criteria are met.

Investment income, except for investment income arising from the Tłıchq Capital Transfers Trust, is recognized as revenue of the general fund in the year received or receivable. Investment income arising from the Tłıchq Capital Transfers Trust is recognized as revenue of the Tłıchq Capital Transfers Trust.

### **Cash and temporary investments**

Cash includes cash on hand and deposits held with banks.

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

Temporary investments are investments that mature in ninety days or less and are stated at cost, which approximates fair value. Temporary investments are capable of reasonably prompt liquidation and may be used to manage The Tłıchq Government's cash position throughout the year.

### Financial instruments

- Measurement of financial instruments

The Tłıchq Government initially measures its financial assets and financial liabilities at fair value, except for certain instruments originated or acquired in related party transactions. The Tłıchq Government subsequently measures all its financial assets and financial liabilities at amortized cost, except for equity investments quoted in active markets and derivative financial instruments, which are measured at fair value. Changes in fair value are recognized in net surplus.

Financial assets measured at amortized cost include cash and temporary investments, accounts receivable and investments in other business enterprises. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

- Impairment

At the end of each reporting period, The Tłıchq Government assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. If there are indicators of impairment, and The Tłıchq Government determines there has been a significant adverse change in the expected amount or timing of future cash flows, the carrying amount of the asset is reduced to the higher of the expected cash flows expected to be generated by holding the asset, discounted using a current market rate of interest and the amount that could be realized by selling the asset at the consolidated statement of financial position date.

### Portfolio investments

The Tłıchq Government accounts for its investments in securities that are not quoted in an active market, including those that do not represent government enterprises or government partnerships, at the lower of cost and net realizable value. The Tłıchq Government records an impairment if a significant adverse change occurs during the period in the expected timing or amount of cash flows from the investment.

### Tangible capital assets

Tangible capital assets are recorded at cost, except for donated assets, which are reported at estimated fair value. Equipment, vehicles, office equipment, computer equipment and leasehold improvements are amortized over their expected useful lives of five years. Buildings and airstrip are amortized over their expected lives of twenty years. Routine repairs and maintenance costs are expensed as incurred.

Constructed buildings are considered under development until they are assessed to be both physically and practically complete. At that time, the building will be considered on stream and the capitalization of carrying costs will cease and amortization of the constructed building will begin.



# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

### Multi-employer benefit plan

The Tłıchq Government employees are participants in a Northern Employee Benefits Services (NEBS) benefit plan, which is a multi-employer plan. The NEBS benefit plan is a defined benefit pension plan for which both the employee and employer contribute an equal amount evenly throughout the year. As the plan is accounted for by multiple unrelated employers, actuarial determination of the plan's surplus/deficit were not readily available and as such is measured using the defined contribution method. Total contributions made by The Tłıchq Government during the year were \$2,058,500 (2023 – \$1,349,141).

### Equity in tangible capital assets

Equity in the tangible capital assets represents The Tłıchq Government's net investment in tangible capital assets, after deducting the portion financed by third parties through long-term capital borrowings, capitalized leases and other capital liabilities, if any.

### Reserves for future expenditures

Reserves are established at the discretion of The Tłıchq Government to set aside certain amounts for future operating and capital purposes. Operating reserves are those which are generally established to fund one-time expenditures of an operating nature. Capital reserves are those which are generally established to fund one-time expenditures of a capital nature, the majority of which are committed to a specific purpose.

### Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to.

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

A liability for an asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) the past transaction or event giving rise to the liability has occurred;
- c) it is expected that future economic benefits will be given up; and

# The Tłchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

- d) a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

The asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability.

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining the settlement amount. Changes to any of these estimates may result in a change to the obligation.

### Adoption of new accounting standards

- PS 3400: Revenue

Effective April 1, 2023, The Tłchq Government adopted the new accounting standard PS 3400, Revenue, a standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The Tłchq Government adopted this standard on a prospective basis and as a result, 2023 comparatives are not restated. There is no significant impact on revenues or deferred revenues as a result of adopting the standard for April 1, 2023, as The Tłchq Government's accounting treatment of revenue was closely aligned with the new standard.

- PSG-8 Purchased Intangibles

Effective April 1, 2023, The Tłchq Government adopted the principles in the new guideline PSG-8, Purchased intangibles. The guideline provides direction on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet this definition.

The Tłchq Government adopted this standard prospectively and as a result, 2023 comparatives are not restated. No significant purchased intangibles were purchased by to The Tłchq Government during the year and hence there was no impact on the consolidated financial statements at this time.

- PS 3160, Public Private Partnerships

Effective April 1, 2023, The Tłchq Government adopted the new accounting standard PS 3160, Public Private Partnerships. The standard provides an overview on how to account for and report an infrastructure asset and corresponding liability for public private partnerships.

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

The Tłıchq Government adopted this standard on a prospective basis and as a result, 2023 comparatives are not restated. There is no significant impact on assets and liabilities as a result of adopting this standard.

### 3 Accounts receivable and accounts payable

Included in accounts receivable is an amount of \$305,325 (2023 – \$2,274,245) due from various Tłıchq Government business enterprises. Included in accounts payable is \$1,069,857 (2023 – \$1,329,523) due to various Tłıchq Government business enterprises.

These receivables and payables are unsecured and non-interest bearing and have no specified terms of repayment.

During the year, The Tłıchq Government received repayments on the loan to Tłıchq Investment Corporation in the amount of \$1,618,658 (2023 – \$1,612,500). The outstanding loans receivable as at March 31, 2024 comprised:

- \$10,000,000 (2023 – \$11,618,658) to Tłıchq Investment Corporation. As at March 31, 2024, this portion of the shareholder loan amounted to \$10,000,000 (2023 – \$10,000,000). A further \$7,000,000 was advanced in September 2020, bears an interest rate of 6% per annum and is repayable in equal quarterly payments of \$500,000 beginning April 1, 2021, due in full by July 1, 2023. As at March 31, 2024, the portion of the second shareholder loan owing amounted to \$nil (2023 – \$1,618,658).
- \$5,722,889 (2023 – \$7,211,793) to Dogrib Power Corporation. The loan of \$9,246,670 was advanced on September 1, 2021, with monthly payments of principal and interest to repay the loan in eight years bearing an interest rate of 5%.

### 4 Tłıchq Capital Transfers Trust

The Tłıchq Capital Transfers Trust (the Trust) was established on December 22, 2014, for the purpose of holding and investing Tłıchq capital transfer funds pursuant to the Tłıchq Agreement and the Tłıchq Constitution. The capital transfer investment fund balance was transferred to the Trust on the establishment date. The funds shall be managed as a perpetual endowment for the benefit of all Tłıchq citizens.

The Capital Transfers Protection Law was signed in 2013 to protect the account to ensure that The Tłıchq Government shall not distribute or disburse, or offer up as security, the principal amount of that endowment or the portion of investment income required to maintain its constant value after inflation for the period until all Capital Transfers are received by 2020, after which the restriction that income should not be withdrawn is lifted. The Tłıchq Government has the ability to access and withdraw these funds on the receipt of the last capital transfer received from the Government of Canada to the extent the maintained funds meet the constant value after inflation restriction.

Supplementary financial information for the Trust as at March 31, 2024 comprised investments of \$164,668,707 (2023 – \$150,554,522) and liabilities of \$nil (2023 – \$nil).

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

### 5 Investment in The Tłıchq Government business enterprises

	2024 \$	2023 \$
Balance – Beginning of year	16,215,668	13,575,738
Contribution during the year	5,000,000	-
Net (loss) income for the year	(4,945,133)	2,639,930
Balance – End of year	<u>16,270,535</u>	<u>16,215,668</u>

During the year, the Chiefs Executive Council approved a contribution of \$5,000,000 to Tłıchq Investment Corporation for working capital purposes.

Financial information for each of the entities for their year-ends is as follows:

				2024	2023
	Assets \$	Liabilities \$	Revenue \$	Net income (loss) \$	Net income (loss) \$
5352 NWT Ltd. (o/a Snare Lake Lodge)	622,459	342,895	267,728	161,709	124,175
Tłıchq Retail Operations	2,856,668	2,738,617	7,332,660	98,901	181,930
Tłıchq Property Management	10,623,230	8,077,066	6,853,410	575,452	273,603
Tłıchq Firefighting Services Ltd.	3,202,676	3,038,562	1,422,768	548,397	416,417
Rae Edzo Dene Band Development Corporation Ltd.	8,986,596	5,030,543	2,664,141	1,095,468	629,521
Tłıchq Construction Ltd.	1,686,665	650,713	-	(6)	7,942
Tłıchq Property Management Holdings Ltd.	8,257,933	8,207,636	955,468	517,369	268,821
Tłıchq Logistics Inc.	11,742,121	4,505,498	16,706,442	885,490	1,292,871
Tłıchq Management Services Ltd.	7,427,623	12,057,812	3,965,946	(4,801,005)	(3,378,179)
Tłıchq Equipment Ltd.	4,682,042	10,656,954	5,572,485	(2,175,412)	(422,401)
Tłıchq Engineering and Environmental Services Ltd.	8,414,624	16,782,660	6,724,932	(1,115,898)	2,177,369
Dogrib Power Corporation	15,636,706	5,885,762	1,250,518	749,660	907,506
Tłıchq Community Builders Ltd.	4,171,849	6,982,151	6,172,633	(3,177,192)	(739,725)
Tłıchq Investment Corporation	34,704,351	16,150,102	2,997,337	1,964,862	1,164,814
Tłıchq Safety & Services Ltd.	3,202,676	453,598	1,169,023	80,267	85,154
6224 NWT Ltd.	1,261,880	1,959,662	583,097	(521,523)	-
Tłıchq Adventures Ltd.	170,744	391,430	1,169,023	(220,686)	-
Tłıchq Technology & Networking Ltd.	45,806	1,118	59,175	44,689	-
Tłıchq Air	3,303,598	519,319	4,769,702	191,114	56,018
Tłıchq Domco Inc.	3,002,889	3,002,889	13,352,347	-	-
Tłıchq Orica Blasting Services	4,911,000	4,911,000	15,463,000	-	-
Tłıchq BBE	4,992,425	4,886,803	4,793,025	2,166	33,788
Tłıchq Logistics 62 Degree JV	46,473	46,473	252,392	-	(53,157)
				(5,096,178)	3,026,467
Add: intercorporate dividends within the Tłıchq Investment Corporation Group				<u>151,045</u>	<u>(386,537)</u>
				<u>(4,945,133)</u>	<u>2,639,930</u>

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

	2024 \$	2023 \$
Investment in The Tłıchq Government business enterprises –		
Beginning of year	16,215,668	13,575,738
Net (loss) income for the year	(4,945,133)	2,639,930
Contribution during the year	5,000,000	-
	<hr/>	<hr/>
Investment in Tłıchq business enterprises – End of year	16,270,535	16,215,668

### 6 Investment in other business enterprise

The Tłıchq Government, through its wholly owned companies, Tili Geekwi Ltd. and Tili Geekwi Limited Partnership, made an investment of \$16,028,712 for a 20% interest in North Star Infrastructure GP (NSI). NSI has been contracted by the Government of Northwest Territories through a public private partnership to design, build, finance, operate and maintain the Tłıchq all-season road.

The Tłıchq Government on behalf of Tili Geekwi Ltd. and Tili Geekwi Limited Partnership issued a standing letter of credit in the amount of \$16,028,632 to the project's administrative agent, of which \$nil has been drawn as at March 31, 2024 (2023 – \$nil). The letter of credit is supported by a term deposit of \$16,846,810 at March 31, 2024 (2023 – \$16,683,578).

Subsequent to the year-end, the letter of credit was discharged, and the term deposit was encashed.

### 7 Tangible capital assets

	2024		
	Cost \$	Accumulated amortization \$	Net \$
Airstrip	2,944,300	2,944,299	1
Equipment	261,216	248,176	13,040
Vehicles	1,282,513	757,709	524,804
Office equipment	792,332	577,066	215,266
Computer equipment	104,850	104,849	1
Leasehold improvements	5,402,232	3,232,112	2,170,120
Buildings	32,497,359	7,613,782	24,883,577
	<hr/>	<hr/>	<hr/>
	43,284,802	15,477,993	27,806,809

# The Tłı̨chǫ Government

## Notes to Consolidated Financial Statements

March 31, 2024

	<b>2023</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net</b>
	<b>\$</b>	<b>amortization</b>	<b>\$</b>
		<b>\$</b>	
Airstrip	2,944,300	2,815,487	128,813
Equipment	261,216	247,306	13,910
Vehicles	743,865	618,683	125,182
Office equipment	631,930	515,997	115,933
Computer equipment	104,850	104,849	1
Leasehold improvements	5,312,099	2,221,939	3,090,160
Buildings	15,760,914	6,054,031	9,706,883
Building – construction-in-progress	16,660,958	-	16,660,958
	<b>42,420,132</b>	<b>12,578,292</b>	<b>29,841,840</b>

Amortization expense relating to tangible capital assets charged to current year operations was \$2,889,701 (2023 – \$1,765,431).

### 8 Deferred revenue

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Arctic Canada Diamond Company – Point Lake Implementation Committee	56,807	-
Aurora College – Research Support Funding	-	6,421
Carleton University – Modern Treaties Project	132,250	21,476
Centre for Northern Conservation – Boreal Conservation	-	24,194
Dominion Diamonds – Heritage Fund	2,113,184	2,047,439
Dominion Diamonds – Tłı̨chǫ Youth Conference	30,993	-
Government of Canada – Adult Education Program	-	81,301
Government of Canada – Behchokò Warming Shelter	96,334	-
Government of Canada – Boreal Forest Conservation Campaign	16,657	-
Government of Canada – Canada Mortgage and Housing Corporation	-	3,929,582
Government of Canada – Climate Change Action Plan	139,118	-
Government of Canada – Colomac Long-Term Monitoring Projects	74,995	96,989
Government of Canada – Community Wellness Program	-	146,569
Government of Canada – Community Infrastructure	23,517,332	12,464,554
Government of Canada – COVID-19	-	216,994
Government of Canada – Cultural Coordinator Funding	75,423	83,368
Government of Canada – Dinaga Wek'ehodi	39,120	47,370
Government of Canada – Early Learning/Childcare	1,610,878	-
Government of Canada – Energy Coordinator Program	292,900	146,450
Government of Canada – Estates Program	-	19,040
Government of Canada – Evacuation	2,112,332	-
Government of Canada – Giant Mine Early Work Training	103,442	224,383
Government of Canada – Great Bear Lake Elder Knowledge	-	81,000
Government of Canada – Housing Fund	12,143,259	-
Government of Canada – Incremental Health Funding	551,458	-
Government of Canada – Infrastructure Program	-	158,735
Government of Canada – Indian Residential School Support	-	269,175
Government of Canada – Indigenous Skills Employment Training	166,727	1,435,576
Government of Canada – Indore Hottah Knowledge Project	90,000	-
Government of Canada – Jordans Principle Coordinator	73,167	-
Government of Canada – Jordans Principle Family Preservation	55,568	-

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

	2024 \$	2023 \$
Government of Canada – Labour Market Information Survey	-	100,349
Government of Canada – Lifestyle Infrastructure	4,529,602	3,943,101
Government of Canada – Mental Health	-	280,426
Government of Canada – Mental Wellness	82,725	290,873
Government of Canada – Mentorship	-	7,171
Government of Canada – Nature Funds	42,379	-
Government of Canada – Museum Assistance Program	2,110	-
Government of Canada – Northern Contaminants Program	8,772	-
Government of Canada – Patient Oriented Research	650,002	1,146,660
Government of Canada – Post Secondary Education Strategy	381,065	1,788,902
Government of Canada – Post Secondary Student Support	2,373,870	-
Government of Canada – Rayrock Project	-	562,533
Government of Canada – Regional Economic Development	220,333	220,333
Government of Canada – Regional Contaminants Committee	-	12,627
Government of Canada – Research and Learning Strategy	-	28,694
Government of Canada – Slave Geological Province Regional Study	320,000	-
Government of Canada – Smart Ice Program	135,713	221,342
Government of Canada – Student Camp	100,302	127,819
Government of Canada – Tłıchq Apprenticeship	946,603	871,842
Government of Canada – Tłıchq All Season Road	71,205	-
Government of Canada – Tłıchq Aquatic Ecosystem Monitoring	47,065	-
Government of Canada – Tłıchq Climate Change	241,000	-
Government of Canada – Tłıchq Daycare Renovations	5,799	127,184
Government of Canada – Tłıchq Regional Language Project	1,377,245	-
Government of Canada – Tourism Infrastructure Development	2,517	-
Government of Canada – Traditional Economic Study	126,245	50,000
Government of Canada – University and College Entrance Preparation	186,389	108,802
Government of Canada – Virtual Trails	-	59,909
Government of Canada – Warming Shelter	-	134,603
Government of Canada – Wek' èezhii Land Use Plan	517,619	450,000
Government of Canada – Wellness	432,049	275,160
Government of Canada – Youth Employment Strategy Summer	267,499	68,579
Government of Canada – Funding received for tangible capital assets	-	2,349,112
GNWT – Community Based Monitoring	7,304	7,304
GNWT – Healing and Recovery	22,624	-
GNWT – NWT Water Quality Monitoring	5,873	-
GNWT – Whatı Line Project	84,169	104,329
University of Alberta – Advance Impact Assessment	42,379	63,759
University of Waterloo – Food Security and Climate Change	15,934	55,488
MakeWay – Reviving Deezaati Trail	50,941	-
MakeWay – Sahdeh Boating Program	25,000	-
MakeWay – On the Land Cultural Retreat	-	62,500
MakeWay – Reforestation	-	42,264
MakeWay – Whatı Fish Camp	-	25,000
MakeWay – Whatı Justice Boat Trip	-	25,000
De Beers Canada – Annual Work Plan	-	42,703
	56,814,276	35,154,984

The Tłıchq Government received funding from the Government of Canada for Community Infrastructure aggregating \$33 million up to March 31, 2024 to support projects such as water and wastewater facilities, health facilities and housing, among others. An amount of \$10 million was spent as at March 31, 2024, which has been recognized as an expense as detailed in Schedule 3. The Tłıchq Government intends to have Tłıchq

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

Investment Corporation take ownership of certain housing projects. The remaining \$23.5 million has been recorded as deferred revenue.

### 9 Contingencies and commitments

#### Commitments

The Tłıchq Government has entered into a number of operating lease arrangements, consisting of property and office equipment leases. All such lease agreements expire prior to March 31, 2030. Total commitments for each fiscal year ending March 31 are:

	\$
2025	1,543,161
2026	1,095,512
2027	866,215
2028	861,841
2029	858,417
Thereafter	<u>642,747</u>
	<u>5,867,893</u>

Under the terms of the agreement with CMHC, The Tłıchq Government has a 20-year commitment to ensure the units meet the affordability criteria for people and populations who are vulnerable as set out by CMHC. The responsibility expires in March 2041.

The Tłıchq Government has guaranteed the obligations of Tili Geekwi Limited Partnership and pledged The Tłıchq Government's common shares of Tili Geekwi Ltd. and partnership units of Tili Geekwi Limited Partnership as general and continuing security, until all guaranteed obligations of Tili Geekwi Limited Partnership are satisfied.

The Tłıchq Government has entered into contracts with Tłıchq Community Builders Ltd. for the purpose of building the Cultural Centre, for which a total amount of \$14,631,292 was committed. As at March 31, 2024, \$14,337,390 has been paid to date on the contract for a remaining commitment of \$293,902.



# The Tłıchǫ Government

## Notes to Consolidated Financial Statements

March 31, 2024

### 10 Accumulated surplus

Accumulated surplus consists of restricted and unrestricted amounts as follows:

	General fund \$	Restricted reserve fund \$	Tangible capital assets fund \$	Tłıchǫ Capital Transfers Trust \$	Total \$
Accumulated operating surplus – April 1, 2023	86,321,143	27,418,247	29,841,841	150,262,629	293,843,860
Net surplus for the year	4,710,310	8,356,380	(999,701)	5,634,091	17,701,080
Net investment in tangible capital assets (schedule 4)	(864,670)	-	864,670	-	-
Accumulated operating surplus – March 31, 2024	90,166,783	35,774,627	29,706,810	155,896,720	311,544,940
Accumulated remeasurement losses – April 1, 2023	-	(35,649)	-	291,893	256,244
Net remeasurement losses for the year	-	794,423	-	8,480,094	9,274,517
Accumulated remeasurement gains – March 31, 2024	-	758,774	-	8,771,987	9,530,761
Accumulated surplus – March 31, 2024	90,166,783	36,533,401	29,706,810	164,668,707	321,075,701
	General fund \$	Restricted reserve fund \$	Tangible capital assets fund \$	Tłıchǫ Capital Transfers Trust \$	Total \$
Accumulated operating surplus – April 1, 2022	84,033,441	24,291,609	22,923,287	145,215,638	276,463,975
Net surplus for the year	14,098,537	-	(1,765,643)	5,046,991	17,379,885
Transfer to restricted reserve fund related to reimbursed loan	(3,126,638)	3,126,638	-	-	-
Net investment in tangible capital assets (schedule 4)	(8,684,197)	-	8,684,197	-	-
Accumulated operating surplus – March 31, 2023	86,321,143	27,418,247	29,841,841	150,262,629	293,843,860
Accumulated remeasurement gains – April 1, 2022	-	972,667	-	4,934,258	5,906,925
Net remeasurement losses for the year	-	(1,008,316)	-	(4,642,365)	(5,650,681)
Accumulated remeasurement gains – March 31, 2023	-	(35,649)	-	291,893	256,244
Accumulated surplus – March 31, 2023	86,321,143	27,382,598	29,841,841	150,554,522	294,100,104

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

The general fund, which includes various programs and services, accounts for The Tłıchq Government's unrestricted activities.

The tangible capital assets fund accounts for The Tłıchq Government's activities related to its capital assets.

The restricted reserve fund accounts for reserves that are established by The Tłıchq Government for future operating expenditures. In accordance with The Tłıchq Government's budget laws, The Tłıchq Government has established a reserve fund with an ending balance of \$36,533,401 (2023 – \$27,382,598). The amount has been internally restricted and can only be utilized with the approval of the Tłıchq Assembly through a budget amendment. During the year, \$6,253,276 (2023 – 6,253,276) was transferred from the general fund to the restricted reserve fund.

The Trust includes capital transfer payments received from the Government of Canada, in accordance with the Tłıchq Agreement, as well as investment income earned on the amount received. Pursuant to the Capital Transfers Protection Law enacted by the Tłıchq Assembly on April 25, 2013, this trust fund is required to maintain the constant value of capital transfers after inflation over time, as well as any administrative and investment costs incurred with respect to the capital transfer investment account.

The Tłıchq Government enacted the loan reimbursement law in a prior year. During the prior year, the Tłıchq Government reallocated \$15.5 million to the restricted reserve fund as required by the enacted law. Related adjustments have been made in the table above.

## 11 Financial instruments

### Credit risk

The Tłıchq Government's exposure to credit risk is limited to the carrying value of its accounts receivable and advances to The Tłıchq Government's business enterprises. The Tłıchq Government performs ongoing credit evaluations of its receivables and records a reserve for potential credit losses.

### Interest rate risk

Interest rate risk associated with The Tłıchq Government's financial assets is limited to interest rate fluctuations on short-term investments. All of The Tłıchq Government's financial liabilities are non-interest bearing.

### Liquidity risk

The Tłıchq Government is exposed to liquidity risk in the payment of general expenditures, capital investments and other obligations as they come due. As part of its liquidity management, cash requirements are reviewed annually at budget preparation and when significant contracts or commitments are approved. To ensure adequate cash resources, a balance is always held in the operating account to meet current requirements. As at March 31, 2024, the operating bank account had a balance of \$79,364,535 (2023 – \$50,427,433) to meet accounts payable and accrued liabilities of \$7,776,133 (2023 – \$7,338,074).

# The Tl̥ch̥q Government

## Notes to Consolidated Financial Statements

March 31, 2024

### Fair values

Portfolio investments in mutual fund instruments are measured at fair value, with assets underlying each investment product representing a mixture of Level 1, Level 2 and Level 3 measurements as at March 31, 2023. There have been no transfers of instruments between levels in the hierarchy. The fair value hierarchy categorizes fair value measurement into three levels based on the inputs to valuation techniques, which are defined as follows:

- Level 1 – quoted prices in active markets for identical assets;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly; and
- Level 3 – inputs for the asset that are not based on observable market data.

All other financial assets and liabilities are valued at cost as disclosed in the consolidated statement of financial position, which is a reasonable estimate of their fair values due to the relatively short period to maturity or the nature of the terms of these instruments.

### Tl̥ch̥q Reserve Investment Fund

Number of shares as at March 31, 2024	Fair value – Beginning of year \$	Purchases \$	Sales \$	Increase in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
	14,452,615	820,270	(550,296)	310,441	128,312	782,917	15,944,259

Number of shares as at March 31, 2023	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
	14,574,799	1,596,038	(1,395,689)	339,579	346,249	(1,008,361)	14,452,615

### Tl̥ch̥q Capital Transfers Investment Fund

	Number of shares as at March 31, 2024	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
Transfer to term deposit <sup>(1)</sup>		166,723,049 (16,168,527)	5,647,791 -	- -	(13,701) -	- -	8,480,095 -	180,837,234 (16,168,527)
		150,554,522	5,647,791	-	(13,701)	-	8,480,095	164,668,707

# The Tłıchq Government

## Notes to Consolidated Financial Statements

March 31, 2024

---

	Number of shares as at March 31, 2023	Fair value – Beginning of year \$	Purchases \$	Sales \$	Decrease in cash restricted for investments \$	Gain on sales \$	Change in remeasurement gains (losses) \$	Fair value – End of year \$
Transfer to term deposit <sup>(1)</sup>		166,318,423 (16,168,527)	4,691,801 -	(2,487,505) -	3,152,061 -	72,422 -	(5,024,153) -	166,723,049 (16,168,527)
		<u>150,149,896</u>	<u>4,691,801</u>	<u>(2,487,505)</u>	<u>3,152,061</u>	<u>72,422</u>	<u>(5,024,153)</u>	<u>150,554,522</u>

<sup>(1)</sup> On April 30, 2019, The Tłıchq Government entered into a promissory note agreement with the Trust. Under the terms of the promissory note agreement, interest accrues at 0.75% per annum and is repayable, on demand, by August 13, 2024 to the Trust account.

On October 3, 2019, The Tłıchq Government transferred \$16,028,632 from the Trust account to a term deposit earning simple interest at 1.98%. The term deposit matures daily and supports the letter of credit as described in note 9.

On a consolidated basis, the promissory note has been eliminated from the consolidated statement of financial position.

## 12 GAP funding and land claim loan interest recovery

During the year, The Tłıchq Government received \$6,253,276 (2023 – \$6,253,276) in repayments on the land claim loans, which had already been repaid from the Government of Canada. The received funding is not to be restricted for specific purposes and is to be paid out over five years to 2025.

# The Tłıchq Government

Schedule 1

## Consolidated Schedule of Legislative and Governance Expenditures

For the year ended March 31, 2024

	Chiefs Executive Council \$	Tłıchq Assembly \$	Annual gathering \$	Tłıchq Government Programs \$	Donations \$
<b>Expenditures</b>					
Contract services	1,040,606	196,802	27,025	1,611,503	4,800
Equipment	57,839	26,823	19,260	453,738	-
Meeting	99,161	165,409	88,240	60,365	-
Honorarium	9,800	503,331	22,213	140,223	8,400
Insurance, licences, taxes and fees	19,593	56,334	-	10,076	-
Office	231,521	59,819	65,186	139,939	1,250
Telephone and communications	79,591	22,466	13,193	24,453	-
Utilities and rent	8,501	3,564	14,028	41,472	-
Financial contribution	-	622	-	670,011	126,681
Salaries and benefits	2,603,735	741,426	196,118	1,888,372	5,009
Professional fees	767,052	-	-	-	-
Training and development	109,077	1,910	-	237,545	1,000
Repairs and maintenance	37,857	476	-	354,089	-
Travel	504,857	350,742	203,126	637,302	145,348
Accommodation	228,813	181,993	20,944	129,506	171,403
Meals and allowances	162,549	130,703	988	61,277	41,188
Program expense	54,355	91,939	165,537	2,786,602	47,928
Other	833	-	-	1,039,171	-
	<b>6,015,740</b>	<b>2,534,359</b>	<b>835,858</b>	<b>10,285,644</b>	<b>553,007</b>

# The Tłıchq Government

## Consolidated Schedule of Tłıchq Government Department Expenditures For the year ended March 31, 2024

Schedule 2

Page 1

	<b>Community Presence Office</b>				<b>Total</b>
	<b>Behchokò</b>	<b>Gamèti</b>	<b>Wekweèti</b>	<b>Whati</b>	
	\$	\$	\$	\$	\$
<b>Expenditures</b>					
Bank charges and interest	23	-	-	-	23
Contract services	87,287	46,609	23,040	13,000	169,936
Equipment	208,282	13,857	18,739	118,039	358,917
Meeting	958	-	105	133	1,196
Honorarium	-	-	-	5,376	5,376
Insurance, licences, taxes and fees	4,000	19	95	-	4,114
Office	304,617	65,549	140,915	35,694	546,775
Telephone and communications	16,809	93,423	29,779	16,622	156,633
Utilities and rent	71,499	128,760	41,073	76,900	318,232
Financial contribution	250	9,050	500	1,000	10,800
Salaries and benefits	1,098,003	655,764	611,821	627,195	2,992,783
Training and development	3,258	5,008	3,258	3,258	14,782
Repairs and maintenance	100,864	3,152	8,398	23,197	135,611
Travel	206,450	95,730	68,859	47,170	418,209
Accommodation	9,512	24,933	15,826	14,140	64,411
Meals and allowances	5,429	9,385	7,880	9,181	31,875
Program supplies	560,062	203,794	199,944	210,133	1,173,933
	<b>2,677,303</b>	<b>1,355,033</b>	<b>1,170,232</b>	<b>1,201,038</b>	<b>6,403,606</b>

# The Tłıchq Government

## Consolidated Schedule of Tłıchq Government Department Expenditures ...cont'd

For the year ended March 31, 2024

Schedule 2

Page 2

	Departments					
	Community Wellness \$	Client Services \$	Corporate Services \$	Culture and Lands Protection \$	Infrastructure \$	Planning and Partnerships \$
<b>Expenditures</b>						
Bank charges and interest	-	-	342,250	-	-	-
Contract services	477,516	805,113	1,092,778	1,310,317	52,406	715,942
Equipment	99,013	146,569	132,392	64,183	-	7,743
Meeting	11,573	39,299	4,195	97,039	-	46,910
Honorarium	-	-	14,500	333,731	-	450
Insurance, licences, taxes and fees	-	22	456,159	19,100	93	38
Office	89,174	129,110	117,204	158,411	-	38,192
Telephone and communications	1,046	8,742	148,579	24,742	-	1,848
Utilities and rent	180,519	714	1,677,762	12,386	-	-
Financial contribution	800-	-	-	-	-	178
Salaries and benefits	1,910,372	962,921	2,853,837	3,571,412	159,376	602,696
Professional fees	64,257	299,135	527,683	37,826	-	231,589
Training and development	59,655	533,943	160,981	150,961	1,700	28,391
Repairs and maintenance	4,056	1,800	2,873	29,127	-	4,284
Travel	112,386	111,961	169,951	299,724	6,192	103,997
Accommodation	56,607	94,879	74,497	225,968	26,132	31,607
Meals and allowances	35,734	34,560	35,690	168,853	2,763	17,735
Program supplies	314,759	143,339	41,676	267,773	-	6,864
Other	-	-	2,765	-	-	-
	<b>3,415,867</b>	<b>3,312,107</b>	<b>7,855,772</b>	<b>6,771,553</b>	<b>248,662</b>	<b>1,838,464</b>

	Arctic Energy and Resource Symposium \$	Measure 6 Diavik Environmental \$	Sea Program Review \$	Community Justice Program \$	Community Victim Services Program \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	2,000	5,000	5,000	209,000	130,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	-	-
	2,000	5,000	5,000	209,000	130,000
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	38,413	*
Equipment	-	-	-	-	-
Meeting	-	-	-	605	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	852	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	5,000	5,000	138,928	100,877
Professional fees	-	-	-	-	-
Training and development	1,795	-	-	27,892	14,000
Repairs and maintenance	-	-	-	-	-
Travel	-	-	-	-	9,856
Accommodation	-	-	-	300	607
Meals and allowances	-	-	-	-	4,660
Program expense	-	-	-	2,010	-
Other	205	-	-	-	-
	2,000	5,000	5,000	209,000	130,000
<b>Excess revenue (expenditures)</b>	-	-	-	-	-



# The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 2

For the year ended March 31, 2024

	Economic Development Officers \$	Impaired Overnight Awareness – Youth \$	Home Exterior Painting – Antipoverty \$	Take a Family on the Land \$	Poundmakers Lodge Treatment \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	279,592	5,000	30,000	20,000	295,705
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	-	-
	<u>279,592</u>	<u>5,000</u>	<u>30,000</u>	<u>20,000</u>	<u>295,705</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	-	249,442
Equipment	-	-	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	22
Office	2,986	-	-	-	-
Telephone and communications	4,824	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	230,308	-	-	-	-
Professional fees	-	-	-	-	-
Training and development	12,088	4,650	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	8,442	-	-	6,575	24,599
Accommodation	4,019	-	-	-	7,561
Meals and allowances	7,202	-	-	-	-
Program expense	9,723	-	30,000	13,425	-
Other	-	350	-	-	14,081
	<u>279,592</u>	<u>5,000</u>	<u>30,000</u>	<u>20,000</u>	<u>295,705</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 3  
 For the year ended March 31, 2024

Schedule 3

	Child and Youth Resiliency Funds \$	Community Sustainability Funds \$	Chief Jimmy Bruneau School Daycare \$	Johnny Arrowmaker Daycare Gamèti \$	Tłıchǫ Daycare \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	54,544	40,000	23,202	21,117	55,273
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal government transfers	-	-	-	-	-
	<u>54,544</u>	<u>40,000</u>	<u>23,202</u>	<u>21,117</u>	<u>55,273</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	45,246	-	-	-	-
Equipment	-	-	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	121	53	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	50	-	-	541
Financial contribution	-	-	-	-	-
Salaries and benefits	-	38,555	23,081	20,998	54,732
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	423	-	-	-	-
Accommodation	-	-	-	-	-
Meals and allowances	-	-	-	-	-
Program expense	8,875	1,395	-	66	-
Other	-	-	-	-	-
	<u>54,544</u>	<u>40,000</u>	<u>23,202</u>	<u>21,117</u>	<u>55,273</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłı̨chǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 4  
 For the year ended March 31, 2024

Schedule 3

	Whati Daycare \$	Early Learning Sustainability \$	Healthy Families Support Program \$	Healthy Family Collective Kitchen \$
<b>Revenues</b>				
Government of Canada	-	-	-	-
Government of NWT	39,405	153,462	292,000	12,051
Other	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-
Internal government transfers	-	-	-	-
	<u>39,405</u>	<u>153,462</u>	<u>292,000</u>	<u>12,051</u>
<b>Expenditures</b>				
Amortization	-	-	-	-
Bad debts	-	-	-	-
Bank charges and interest	-	-	-	-
Contract services	-	-	-	-
Equipment	-	-	-	-
Meeting	-	-	-	-
Honorarium	-	-	-	-
Insurance, licences and fees	-	-	-	-
Office	-	169	739	-
Telephone and communications	-	4,788	1,403	-
Utilities and rent	104	8,126	3,552	-
Financial contribution	-	-	-	-
Salaries and benefits	39,301	92,369	267,267	-
Professional fees	-	-	-	-
Training and development	-	-	-	-
Repairs and maintenance	-	-	-	-
Travel	-	-	2,060	-
Accommodation	-	-	-	-
Meals and allowances	-	-	369	-
Program expense	-	48,010	5,420	12,051
Other	-	-	11,190	-
	<u>39,405</u>	<u>153,462</u>	<u>292,000</u>	<u>12,051</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchq Government

	Daycare – Resources \$	Daycare Retention Incentive \$	Supporting Child Inclusion and Participation \$	Daycare Staff Development \$	İmbè Program \$	Indigenous Language Revitalization \$
<b>Revenues</b>						
Government of Canada	-	-	-	-	-	-
Government of NWT	4,000	230,506	70,574	4,000	20,000	613,000
Other	-	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-	-
Internal program transfers	-	-	-	-	-	-
	4,000	230,506	70,574	4,000	20,000	613,000
<b>Expenditures</b>						
Amortization	-	-	-	-	-	-
Bad debts	-	-	-	-	-	-
Bank charges and interest	-	-	-	-	-	-
Contract services	-	-	14,874	4,000	-	196,664
Equipment	-	-	-	-	-	-
Meeting	-	-	-	-	-	899
Honorarium	-	-	-	-	400	-
Insurance, licences and fees	-	-	-	-	-	-
Office	-	-	-	-	501	49
Telephone and communications	-	-	-	-	-	-
Utilities and rent	-	-	-	-	-	-
Financial contribution	-	-	-	-	-	-
Salaries and benefits	-	230,506	48,191	-	9	275,520
Professional fees	-	-	-	-	-	-
Training and development	-	-	-	-	-	42,559
Repairs and maintenance	-	-	-	-	-	-
Travel	-	-	-	-	2,547	20,317
Accommodation	-	-	-	-	5,112	18,906
Meals and allowances	-	-	-	-	2,852	43,464
Program expense	4,000	-	7,509	-	8,579	14,622
Other	-	-	-	-	-	-
	4,000	230,506	70,574	4,000	20,000	613,000
<b>Excess revenue (expenditures)</b>	-	-	-	-	-	-

# The Tłıchq Government

	Mentor Apprentice Program \$	Community Based Monitoring \$	Community Tourism Infrastructure \$	Trapper Mentorship Program \$	Community Harvesters Assistance Program \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	40,500	1,832	28,210	2,300	186,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>40,500</u>	<u>1,832</u>	<u>28,210</u>	<u>2,300</u>	<u>186,000</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	27,949	-	-
Equipment	-	-	261	-	27,739
Meeting	-	-	-	-	-
Honorarium	1,950	-	-	-	8,400
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	6,541
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	98	1,832	-	-	99,088
Professional fees	-	-	-	-	-
Training and development	31,410	-	-	2,000	-
Repairs and maintenance	-	-	-	-	-
Travel	1,369	-	-	-	30,079
Accommodation	-	-	-	-	-
Meals and allowances	3,256	-	-	-	-
Program expense	-	-	-	-	14,153
Other	2,417	-	-	300	-
	<u>40,500</u>	<u>1,832</u>	<u>28,210</u>	<u>2,300</u>	<u>186,000</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 7  
 For the year ended March 31, 2024

Schedule 3

	Community Harvesters – Winter Trapping \$	Ancestors Hat Project \$	Boots on the Ground – Ekwo Naxoedee Ke Project \$	Implementation of Tłıchǫ Caribou and Harvest Monitoring Program \$	Tłıchǫ All Season Road Measuring Health and Social Effects \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	79,810	30,000	180,683	200,000	38,357
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>79,810</u>	<u>30,000</u>	<u>180,683</u>	<u>200,000</u>	<u>38,357</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	2,657	25,000	14,199	93,904	12,276
Equipment	-	4,000	-	-	-
Meeting	-	-	37,613	4,019	-
Honorarium	68,536	-	-	3,300	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	8,617	-	93,889	42,838	-
Professional fees	-	-	-	-	-
Training and development	-	-	15,668	-	-
Repairs and maintenance	-	-	-	14,977	-
Travel	-	500	12,248	8,863	20,864
Accommodation	-	-	-	3,007	-
Meals and allowances	-	-	2,545	2,947	-
Program expense	-	500	4,521	145	-
Other	-	-	-	26,000	5,217
	<u>79,810</u>	<u>30,000</u>	<u>180,683</u>	<u>200,000</u>	<u>38,357</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłı̨chǫ Government

## Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd For the year ended March 31, 2024

Schedule 3

Page 8

	Whati Transmission Line Project \$	On the Land Program – Healing and Recovering Families Behchokǫ \$	On the Land Program – Healing and Recovering Families Gamètì \$	On the Land Program – Healing and Recovering Families Wekweètì \$	Trip Around the Lake – Whati \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	20,160	40,000	40,000	40,000	40,000
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>20,160</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	7,574	1,000	-	-	11,600
Equipment	-	14,035	7,960	-	-
Meeting	1,696	-	-	-	-
Honorarium	7,500	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	3,874	59	-	-
Telephone and communications	-	3,060	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	2,308	-	7,737	25,719	22,968
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	1,083	5,610	5,680	2,268	1,040
Accommodation	-	-	2,800	700	-
Meals and allowances	-	-	-	-	-
Program expense	-	12,421	15,764	11,313	4,393
Other	-	-	-	-	-
	<u>20,160</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 9

For the year ended March 31, 2024

	Tłıchǫ On the Land Healing \$	Graphic Recording Workshop \$	Strategy for Patient Oriented Research Workshop \$	Community Infrastructure Funds \$	COVID-19 support \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	216,994
Government of NWT	280,540	22,500	110,565	218,000	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	4,323,362	-
Internal program transfers	-	-	-	-	-
	<u>280,540</u>	<u>22,500</u>	<u>110,565</u>	<u>4,541,362</u>	<u>216,994</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	62,700	22,500	91,927	3,639,741	696
Equipment	3,000	-	4,000	5,143	20,197
Meeting	-	-	-	5,986	-
Honorarium	800	-	-	1,500	-
Insurance, licences and fees	-	-	-	-	-
Office	455	-	-	9,070	2,543
Telephone and communications	-	-	-	-	34,652
Utilities and rent	-	-	-	36,186	3,552
Financial contribution	-	-	-	-	6,300
Salaries and benefits	95,678	-	-	36,814	65,410
Professional fees	-	-	-	61,576	-
Training and development	32,888	-	-	3,357	-
Repairs and maintenance	-	-	-	23,999	-
Travel	20,944	-	8,384	110,092	6,760
Accommodation	19,212	-	-	88,730	-
Meals and allowances	4,479	-	-	7,387	194
Program expense	25,948	-	-	511,781	76,690
Other	14,436	-	6,254	-	-
	<u>280,540</u>	<u>22,500</u>	<u>110,565</u>	<u>4,541,362</u>	<u>216,994</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



# The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 10

For the year ended March 31, 2024

	Devolution Review Process \$	Evacuation \$	Infrastructure Program \$	Nutrition North – Food Study \$	Rapid Housing Initiative \$
<b>Revenues</b>					
Government of Canada	757,729	3,204,997	156,218	33,000	4,226,074
Government of NWT	-	-	-	-	-
Other	-	256,000	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>757,729</u>	<u>3,460,997</u>	<u>157,218</u>	<u>33,000</u>	<u>4,226,074</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	220,884	141,914	-	4,226,074
Equipment	-	137,172	6,296	-	-
Meeting	190	48,006	7,553	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	9,947	455	-	-
Telephone and communications	230	17,417	-	-	-
Utilities and rent	-	7,890	-	-	-
Financial contribution	-	-	-	-	-
Evacuation support	-	685,875	-	-	-
Salaries and benefits	40,481	625,693	-	33,000	-
Professional fees	668,668	-	-	-	-
Training and development	-	4,125	-	-	-
Repairs and maintenance	-	672	-	-	-
Travel	24,104	339,793	-	-	-
Accommodation	15,386	455,251	-	-	-
Meals and allowances	8,670	129,322	-	-	-
Program expense	-	778,950	-	-	-
Other	-	-	-	-	-
	<u>757,729</u>	<u>3,460,997</u>	<u>157,218</u>	<u>33,000</u>	<u>4,226,074</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 11

For the year ended March 31, 2024

	Access to Justice Project \$	Adult Basic Education Program \$	Labour Market Initiative Survey \$	Conference of the Tłıchq Post Secondary Strategy \$	Estates Program \$
<b>Revenues</b>					
Government of Canada	131,598	81,301	100,349	130,000	19,040
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>131,598</u>	<u>81,301</u>	<u>100,349</u>	<u>130,000</u>	<u>19,040</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	58,042	-	89,549	77,233	-
Equipment	-	-	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	10,800	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	52,775	-	-	-	-
Professional fees	-	-	-	-	-
Training and development	6,000	-	-	38,975	19,040
Repairs and maintenance	-	-	-	-	-
Travel	-	-	-	8,795	-
Accommodation	-	-	-	4,843	-
Meals and allowances	-	-	-	154	-
Program expense	-	81,301	-	-	-
Other	14,781	-	-	-	-
	<u>131,598</u>	<u>81,301</u>	<u>100,349</u>	<u>130,000</u>	<u>19,040</u>
<b>Excess of revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 12

For the year ended March 31, 2024

	Giant Mine Early Work Training \$	Post Secondary Student Support \$	Research and Learning Strategy \$	Safer Communities Through Community Based Programs \$	Tłı̨chǫ Apprenticeship Services \$
<b>Revenues</b>					
Government of Canada	453,941	370,136	28,694	150,000	317,701
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>453,941</u>	<u>370,136</u>	<u>28,694</u>	<u>150,000</u>	<u>317,701</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	6,357	-	28,694	21,488	266,222
Equipment	-	-	-	-	30
Meeting	-	-	-	-	1,472
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	2,123	-	-	40,000	522
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	360,136	-	-	-
Salaries and benefits	-	-	-	50,099	-
Professional fees	-	-	-	-	-
Training and development	444,788	10,000	-	20,000	29,379
Repairs and maintenance	-	-	-	-	-
Travel	673	-	-	2,981	6,957
Accommodation	-	-	-	2,931	7,718
Meals and allowances	-	-	-	2,501	5,401
Program expense	-	-	-	-	-
Other	-	-	-	10,000	-
	<u>453,941</u>	<u>370,136</u>	<u>28,694</u>	<u>150,000</u>	<u>317,701</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 13

For the year ended March 31, 2024

	University and College Entrance Preparation \$	Indigenous Skills Employment Training \$	Innovation and Technology in Student Camp \$	Family Violence Prevention Program \$	Victims and Survivors Crime Week \$
<b>Revenues</b>					
Government of Canada	152,873	480,842	127,819	13,184	9,000
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>152,873</u>	<u>480,842</u>	<u>127,819</u>	<u>13,184</u>	<u>9,000</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	1,523	123,769	-	-
Equipment	-	1,739	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	2,010	-	1,275	535
Telephone and communications	-	2,587	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	152,873	-	-	-	-
Salaries and benefits	-	324,786	-	-	4,772
Professional fees	-	-	-	-	-
Training and development	-	140,423	4,050	11,669	3,693
Repairs and maintenance	-	-	-	-	-
Travel	-	1,960	-	-	-
Accommodation	-	643	-	-	-
Meals and allowances	-	2,655	-	-	-
Program expense	-	2,516	-	240	-
Other	-	-	-	-	-
	<u>152,873</u>	<u>480,842</u>	<u>127,819</u>	<u>13,184</u>	<u>9,000</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 14

For the year ended March 31, 2024

	Mentored Work Opportunities \$	Summer Student Employment Program \$	Life Cycle Infrastructure \$	Mentored Workers Finance \$	Aboriginal Community Action Plan for Children \$
<b>Revenues</b>					
Government of Canada	89,051	301,962	-	7,171	60,000
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	3,588,352	-	-
Internal program transfers	-	-	-	-	-
	<u>89,051</u>	<u>301,962</u>	<u>3,588,352</u>	<u>7,171</u>	<u>60,000</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	-	-
Equipment	-	-	-	-	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	1,825
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	89,051	301,962	-	7,171	49,437
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	40
Repairs and maintenance	-	-	-	-	-
Travel	-	-	-	-	2,037
Accommodation	-	-	-	-	357
Meals and allowances	-	-	-	-	991
Program expense	-	-	-	-	3,813
Other	-	-	-	-	1,500
	<u>89,051</u>	<u>301,962</u>	<u>-</u>	<u>7,171</u>	<u>60,000</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>3,588,352</u>	<u>-</u>	<u>-</u>

# The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 15

For the year ended March 31, 2024

	Aboriginal Headstart Program \$	Early Learning and Childcare Program \$	First Nations and Inuit Child Care Initiative \$	Virtual Trails \$	Cultural Coordinator Funding \$
<b>Revenues</b>					
Government of Canada	316,715	-	401,170	59,909	7,945
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	1,222,673	-	-	-
Internal program transfers	-	-	-	-	-
	<u>316,715</u>	<u>1,222,673</u>	<u>401,170</u>	<u>59,909</u>	<u>7,945</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	50,503	93,907	57,218	-
Equipment	-	16,926	5,589	-	-
Meeting	-	757	-	-	-
Honorarium	-	-	-	1,200	-
Insurance, licences and fees	-	-	-	-	-
Office	7,101	44,687	3,617	-	-
Telephone and communications	1,081	6,012	-	-	-
Utilities and rent	71,820	70,660	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	189,458	843,754	286,959	27	7,945
Professional fees	-	84,989	-	-	-
Training and development	1,700	18,592	-	-	-
Repairs and maintenance	1,160	2,004	8,908	-	-
Travel	744	33,555	990	344	-
Accommodation	-	17,893	-	684	-
Meals and allowances	659	11,014	-	436	-
Program expense	37,992	21,327	1,200	-	-
Other	5,000	-	-	-	-
	<u>316,715</u>	<u>1,222,673</u>	<u>401,170</u>	<u>59,909</u>	<u>7,945</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 16  
 Schedule 3  
 For the year ended March 31, 2024

	Harvesters Community Food Program \$	Young Canada – Summer Students \$	Tłıchǫ Regional Language Project \$	Colomac Long-term Project \$	Ray Rock Remediation \$
<b>Revenues</b>					
Government of Canada	573,799	-	173,955	21,995	750,000
Government of NWT	-	-	-	-	-
Other	-	22,771	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>573,799</u>	<u>22,771</u>	<u>173,955</u>	<u>21,995</u>	<u>750,000</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	500	-	91,584	-	375,500
Equipment	149,912	-	6,060	-	870
Meeting	-	-	-	-	90,360
Honorarium	-	-	520	16,000	99,488
Insurance, licences and fees	-	-	-	-	-
Office	2,057	-	-	-	488
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	127,513	22,771	75,791	1,253	21,557
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	180	-	-	-	300
Travel	64,362	-	-	982	18,686
Accommodation	633	-	-	1,956	30,520
Meals and allowances	160	-	-	1,804	20,405
Program expense	228,482	-	-	-	200
Other	-	-	-	-	91,626
	<u>573,799</u>	<u>22,771</u>	<u>173,955</u>	<u>21,995</u>	<u>750,000</u>
<b>Excess of revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǰ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 17  
 For the year ended March 31, 2024

	Slave Geological Province Pre- phase Study \$	Smart Ice Program \$	Climate Change Action Plan \$	Ekwo Harvest Monitoring Program \$	Dinaga Wek'ehodi Indigenous and Territorial Protected Area \$
<b>Revenues</b>					
Government of Canada	40,000	319,451	9,882	50,000	760,880
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	50,000	-
	<u>40,000</u>	<u>319,451</u>	<u>9,882</u>	<u>100,000</u>	<u>760,880</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	1,104	159,048	-	-	36,829
Equipment	-	68,352	-	2,000	172,532
Meeting	-	-	-	-	314
Honorarium	-	1,600	-	60,325	-
Insurance, licences and fees	-	-	-	-	43
Office	-	77,573	-	-	1,260
Telephone and communications	-	-	-	-	104
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	38,896	116	9,882	20,543	404,526
Professional fees	-	-	-	-	2,120
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	40,342
Travel	-	-	-	9,132	3,561
Accommodation	-	-	-	-	2,592
Meals and allowances	-	-	-	-	1,337
Program expense	-	-	-	8,000	95,320
Other	-	12,762	-	-	-
	<u>40,000</u>	<u>319,451</u>	<u>9,882</u>	<u>100,000</u>	<u>760,880</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



# The Tłı̨chǫ Government

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 18  
 Schedule 3  
 For the year ended March 31, 2024

	Edehzhie Protected Area \$	Aquatic Monitoring Program \$	Wek' èezhii Land Use Planning \$	Great Bear Lake Remediation \$	Great Bear Lake Elder Knowledge \$
<b>Revenues</b>					
Government of Canada	6,261	305	-	127,619	90,000
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	409,729	-	-
Internal program transfers	-	-	-	-	-
	<u>6,261</u>	<u>305</u>	<u>409,729</u>	<u>127,619</u>	<u>90,000</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	2,570	105,940	59,390
Equipment	-	-	-	-	-
Meeting	-	-	186	2,210	1,386
Honorarium	400	-	-	-	19,650
Insurance, licences and fees	-	-	-	-	-
Office	-	-	24,156	452	425
Telephone and communications	-	-	156	-	-
Utilities and rent	-	-	42,850	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	24	-	150,142	5,169	1,885
Professional fees	-	-	189,102	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	3,131	240	314	1,641	2,635
Accommodation	1,561	-	189	1,800	3,025
Meals and allowances	1,145	65	64	742	200
Program expense	-	-	-	482	-
Other	-	-	-	9,183	1,404
	<u>6,261</u>	<u>305</u>	<u>409,729</u>	<u>127,619</u>	<u>90,000</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 19

For the year ended March 31, 2024

	Museum Assistance Program \$	Northern Contaminants Program \$	Tłıchǫ Highway Wildlife Monitoring \$	Traditional Economy Study \$	World Ambassador Tour \$
<b>Revenues</b>					
Government of Canada	77,948	6,855	175,000	-	39,524
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	70,975	-
	<b>77,948</b>	<b>6,855</b>	<b>175,000</b>	<b>70,975</b>	<b>39,524</b>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	77,948	-	105,852	30,504	11,826
Equipment	-	-	-	-	-
Meeting	-	-	-	3,812	7,446
Honorarium	-	-	900	800	-
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	320	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	6,105	57,701	15,370	19,041
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	145	7,308	6,091	-
Accommodation	-	338	1,190	8,827	-
Meals and allowances	-	267	1,115	4,228	-
Program expense	-	-	934	1,023	1,211
Other	-	-	-	-	-
	<b>77,948</b>	<b>6,855</b>	<b>175,000</b>	<b>70,975</b>	<b>39,524</b>
<b>Excess revenue (expenditures)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 20

For the year ended March 31, 2024

	Strategy for Patient Oriented Research \$	Behchokq Warming Shelter \$	Incremental Health Funding – Tobacco \$	Incremental Health Funding – Land Based Initiatives \$	Mental Wellness \$
<b>Revenues</b>					
Government of Canada	1,793,307	499,572	-	-	296,506
Government of NWT	-	-	-	-	-
Other	1,691	-	-	-	-
Government of Canada – fiscal plan	-	-	323,567	39,369	-
Internal program transfers	-	-	-	-	-
	1,794,998	499,572	323,567	39,369	296,506
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	231,271	-	-	2,600	81,168
Equipment	2,852	-	3,135	3,500	-
Meeting	-	-	-	-	1,127
Honorarium	-	-	-	-	6,500
Insurance, licences and fees	-	-	-	-	-
Office	-	-	7,227	-	6,556
Telephone and communications	-	1,381	-	-	-
Utilities and rent	-	4,637	1,506	-	-
Financial contribution	-	-	-	-	350
Salaries and benefits	653,748	473,013	5,0669	12,491	153,502
Professional fees	-	-	-	-	-
Training and development	-	-	9,255	-	5,263
Repairs and maintenance	-	3,596	-	-	-
Travel	26,271	2,946	10,424	-	4,748
Accommodation	-	-	1,730	-	9,484
Meals and allowances	462	1,689	646	-	1,733
Program expense	880,392	12,310	238,976	20,578	26,073
Other	-	-	-	-	-
	1,794,998	499,572	323,567	39,369	296,506
<b>Excess revenue (expenditures)</b>	-	-	-	-	-

# The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 21

For the year ended March 31, 2024

	Youth Drop-in Centre \$	Home and Community Care Planning \$	Indian Day School Health Supports \$	Indian Residential School Health Supports \$	Indian Residential School Mental Wellness \$
<b>Revenues</b>					
Government of Canada	35,750	17,224	38,153	342,423	300,000
Government of NWT	-	-	-	-	-
Other	-	-	-	-	-
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	35,750	17,224	38,153	342,423	300,000
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	15,646	-	34,123	38,459	107,029
Equipment	-	-	-	600	-
Meeting	-	591	-	23,805	5,300
Honorarium	-	-	-	1,200	-
Insurance, licences and fees	-	-	-	-	-
Office	831	707	-	2,584	8,800
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	422
Financial contribution	-	-	-	-	500
Salaries and benefits	1,023	8,596	-	102,818	92,284
Professional fees	-	-	-	-	-
Training and development	-	-	-	47,303	12,590
Repairs and maintenance	-	-	-	-	-
Travel	3,006	1,754	2,405	58,568	7,285
Accommodation	756	4,940	1,625	27,815	370
Meals and allowances	-	-	-	18,496	587
Program expense	14,488	636	-	20,775	64,833
Other	-	-	-	-	-
	35,750	17,224	38,153	342,423	300,000
<b>Excess revenue (expenditures)</b>	-	-	-	-	-

# The Tłıchq Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 22

For the year ended March 31, 2024

	Indian Residential School Training \$	Nutrition North Canada \$	Youth Hope Fund \$	On the Land Traditional Skills – Makeway \$	Whati Fish Camp – Makeway \$
<b>Revenues</b>					
Government of Canada	12,574	97,104	19,522	-	-
Government of NWT	-	-	-	-	-
Other	-	-	-	40,000	25,000
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	12,574	97,104	19,522	40,000	25,000
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	-	-
Equipment	-	1,599	-	5,934	-
Meeting	-	-	-	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	-	107	508	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	52,347	-	-	-
Salaries and benefits	-	-	-	14,419	20,282
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	1,029	1,965	19,014	2,899	-
Accommodation	7,769	-	-	-	-
Meals and allowances	3,546	-	-	-	-
Program expense	230	41,086	-	16,748	4,718
Other	-	-	-	-	-
	12,574	97,104	19,522	40,000	25,000
<b>Excess revenue (expenditures)</b>	-	-	-	-	-

# The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 23

For the year ended March 31, 2024

	Canada Mortgage and Housing Corporation – Rapid Housing \$	Boreal Conservation Campaign \$	Debeers Canada Services \$	Tłı̨chǫ Online Store \$	Youth Employment Experience – Canadian Parks \$
<b>Revenues</b>					
Government of Canada	3,929,582	-	-	-	-
Government of NWT	-	-	-	-	-
Other	-	222,477	123,704	8,937	11,952
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>3,929,582</u>	<u>222,477</u>	<u>123,704</u>	<u>8,937</u>	<u>11,952</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	3,908,058	36,313	120,654	4,236	4,000
Equipment	-	-	-	-	-
Meeting	-	-	1,000	-	-
Honorarium	-	-	-	-	-
Insurance, licences and fees	-	-	-	-	-
Office	12,497	-	-	3,810	-
Telephone and communications	-	15	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	-	-	-	-	7,952
Professional fees	-	182,878	-	-	-
Training and development	-	-	2,000	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	3,103	50	-	-
Accommodation	-	-	-	-	-
Meals and allowances	-	168	-	-	-
Program expense	-	-	-	891	-
Other	9,027	-	-	-	-
	<u>3,929,582</u>	<u>222,477</u>	<u>123,704</u>	<u>8,937</u>	<u>11,952</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# The Tłıchǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 24

For the year ended March 31, 2024

	Family On The Land Cultural Retreat – Makeway \$	Reforestation – Makeway \$	Marian Watershed Stewardship – Makeway \$	Advance Impact Assessment – University of Alberta \$	Climate Change and Food Security – University of Waterloo \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	-	-	-	-	-
Other	22,500	42,264	30,000	21,380	39,552
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	22,500	42,264	30,000	21,380	39,552
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	2,000	15,350
Equipment	-	-	-	-	-
Meeting	-	-	7,950	1,484	696
Honorarium	-	-	-	7,350	16,450
Insurance, licences and fees	-	-	-	-	-
Office	-	-	-	-	-
Telephone and communications	-	-	-	-	-
Utilities and rent	-	-	-	-	-
Financial contribution	-	-	-	-	-
Salaries and benefits	17,262	31,646	12,283	330	3,844
Professional fees	-	-	-	-	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	-	1,980	4,766	2,854	1,320
Accommodation	-	2,925	1,675	5,021	1,479
Meals and allowances	-	-	1,836	541	413
Program expense	5,238	5,713	1,490	1,800	-
Other	-	-	-	-	-
	22,500	42,264	30,000	21,380	39,552
<b>Excess revenue (expenditures)</b>	-	-	-	-	-

# The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 25

For the year ended March 31, 2024

	Reviving the Deezaaiti Trail – Makeway \$	Point Lake Implementation Committee \$	Early Childhood \$	Aurora College – Research Support Funding \$	Modern Treaties Project \$
<b>Revenues</b>					
Government of Canada	-	-	-	-	-
Government of NWT	-	-	-	-	-
Other	14,059	38,193	12,105	659,365	15,526
Government of Canada – fiscal plan	-	-	-	-	-
Internal program transfers	-	-	-	-	-
	<u>14,059</u>	<u>38,193</u>	<u>12,105</u>	<u>659,365</u>	<u>15,526</u>
<b>Expenditures</b>					
Amortization	-	-	-	-	-
Bad debts	-	-	-	-	-
Bank charges and interest	-	-	-	-	-
Contract services	-	-	-	31,982	14,292
Equipment	-	-	-	7,435	-
Meeting	636	-	-	66,608	-
Honorarium	4,800	900	-	-	-
Insurance, licences and fees	-	-	-	4,405	-
Office	-	-	-	21,725	115
Telephone and communications	-	-	-	9,879	-
Utilities and rent	-	-	-	203,195	-
Financial contribution	-	-	-	-	-
Salaries and benefits	583	8,599	-	240,185	1,119
Professional fees	-	-	-	27,742	-
Training and development	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Travel	4,882	20,513	4,550	87	-
Accommodation	1,035	-	4,344	-	-
Meals and allowances	2,123	1,154	3,049	-	-
Program expense	-	7,027	-	46,122	-
Other	-	-	162	-	-
	<u>14,059</u>	<u>38,193</u>	<u>12,105</u>	<u>659,365</u>	<u>15,526</u>
<b>Excess revenue (expenditures)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



# The Tłı̨chǫ Government

Schedule 3

Consolidated Schedule of Programs and Services Revenues and Expenditures ...cont'd Page 26

For the year ended March 31, 2024

	General funds \$	Intercompany transactions \$	Total \$
<b>Revenues</b>			
Government of Canada	-	-	23,098,371
Government of NWT	-	-	4,873,255
Other	-	-	860,344
Government of Canada – fiscal plan	-	-	9,907,052
Internal program transfers	-	(120,975)	-
	-	(120,975)	38,739,020
<b>Expenditures</b>			
Bad debts	759,315	-	759,315
Bank charges and interest	-	-	-
Contract services	700	-	15,672,490
Equipment	-	-	704,666
Meeting	-	-	278,145
Honorarium	-	-	386,831
Insurance, licences and fees	-	-	4,470
Office	-	-	307,762
Telephone and communications	-	-	94,133
Utilities and rent	33,801	-	488,892
Financial contribution	-	-	520,159
Evacuation support	-	-	685,875
Salaries and benefits	-	-	7,948,232
Professional fees	-	-	1,217,076
Training and development	-	-	1,018,991
Repairs and maintenance	-	-	96,139
Travel	-	-	1,040,683
Accommodation	-	-	779,933
Meals and allowances	-	-	309,133
Program expense	-	-	3,516,635
Other	3,936	-	239,835
	797,752	-	36,069,395
<b>Excess revenue (expenditures)</b>	<b>(797,752)</b>	<b>(120,975)</b>	<b>2,669,625</b>

# The Tłıchǫ Government

Schedule 4

## Consolidated Schedule of Capital Assets Fund Activities

For the year ended March 31, 2024

	Leasehold improvements \$	Buildings – construction- in-progress \$	Other <sup>(1)</sup> \$	2024 \$	2023 \$
Balance – Beginning of year	3,090,159	16,660,957	10,090,724	29,841,840	22,923,286
Acquisition of capital assets					
Government of Canada Funding					
Behchokò cultural centre	-	(16,736,444)	16,736,444	-	-
Transfers from General Funds					
Behchokò cultural centre	-	75,487	-	75,487	5,016,160
Wekweèti office building	-	-	-	-	2,832,577
Sportsplex renovations	90,133	-	-	90,133	534,060
Equipment	-	-	699,050	699,050	301,400
	3,180,292	-	27,526,218	30,706,510	31,607,483
Amortization of capital assets	(1,010,172)	-	(1,889,529)	(2,899,701)	(1,765,643)
Balance – End of year	2,170,120	-	25,636,689	27,806,809	29,841,840

(1) Other consists of the remaining tangible capital assets including airstrip, equipment, vehicles, office equipment, computer equipment and other buildings. Please refer to note 7 for additional details.