

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Yukon Legislative Assembly</b>						
Operation and maintenance						
Legislative services	\$ 4,144,000	\$ -	\$ -	\$ 4,144,000	\$ 3,973,129	\$ 170,871
Legislative Assembly Office	1,199,000	-	-	1,199,000	1,333,790	(134,790)
Retirement Allowances and Death Benefits	2,741,000	-	-	2,741,000	1,620,690	1,120,310
Hansard	618,000	-	-	618,000	627,827	(9,827)
Conflicts Commission	59,000	-	-	59,000	159,212	(100,212)
	<b>8,761,000</b>	<b>-</b>	<b>-</b>	<b>8,761,000</b>	<b>7,714,648</b>	<b>1,046,352</b>
Capital						
Legislative Assembly Office	<b>30,000</b>	-	-	<b>30,000</b>	<b>25,505</b>	<b>4,495</b>
Pension Benefits	-	-	-	-	-	-
Total expenses	8,791,000	-	-	8,791,000	7,740,153	1,050,847
<b>Elections Office</b>						
Operation and Maintenance						
Chief Electoral Office	707,000	-	-	707,000	583,654	123,346
Elections Administration	-	-	-	-	36,339	(36,339)
Elections Educations Act	105,000	-	-	105,000	103,517	1,483
Electoral District Boundaries Commission	-	-	-	-	3,803	(3,803)
	<b>812,000</b>	<b>-</b>	<b>-</b>	<b>812,000</b>	<b>727,313</b>	<b>84,687</b>
Capital						
Office Furniture and Equipment	<b>5,000</b>	-	-	<b>5,000</b>	<b>1,581</b>	<b>3,419</b>
Total expenses	817,000	-	-	817,000	728,894	88,106

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<b>Office of the Ombudsman</b>						
Operation and maintenance						
Office of the Ombudsman	\$ 1,352,000	\$ -	\$ -	\$ 1,352,000	\$ 1,285,883	\$ 66,117
Information & Privacy Commissioner	161,000	-	-	161,000	151,247	9,753
Public Interest Disclosure Commissioner	53,000	-	-	53,000	44,697	8,303
	<b>1,566,000</b>	<b>-</b>	<b>-</b>	<b>1,566,000</b>	<b>1,481,826</b>	<b>84,174</b>
Capital						
Office of the Ombudsman	<b>3,000</b>	-	-	<b>3,000</b>	<b>1,718</b>	<b>1,282</b>
Amortization expense	12,000	-	-	12,000	10,664	1,336
Total expenses	1,581,000	-	-	1,581,000	1,494,208	86,792
<b>Child and Youth Advocate Office</b>						
Operation and maintenance						
Child and Youth Advocate Office	<b>826,000</b>	-	-	<b>826,000</b>	<b>818,561</b>	<b>7,439</b>
Capital						
Child and Youth Advocate Office	<b>1,000</b>	-	-	<b>1,000</b>	<b>575</b>	<b>425</b>
Less acquisition of tangible capital assets	-	-	-	-	-	-
	1,000	-	-	1,000	575	425
Amortization expense	-	-	-	-	-	-
Total expenses	827,000	-	-	827,000	819,136	7,864

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
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<b>Executive Council Office</b>						
Operation and maintenance						
Strategic corporate services	\$ 4,137,000	\$ 86,919	\$ -	\$ 4,223,919	\$ 4,574,752	\$ (350,833)
Aboriginal relations	9,752,000	2,240,126	-	11,992,126	11,668,561	323,565
Corporate programs and intergovernmental relations	6,787,000	444,177	-	7,231,177	7,075,276	155,901
Government internal audit services	613,000	-	-	613,000	496,921	116,079
Office of the Commissioner	304,000	6,594	-	310,594	289,988	20,606
Cabinet Offices	3,434,000	184	-	3,434,184	3,837,317	(403,133)
COVID-19 Response	500,000	270,000	-	770,000	632,144	137,856
	<b>25,527,000</b>	<b>3,048,000</b>	<b>-</b>	<b>28,575,000</b>	<b>28,574,959</b>	<b>41</b>
Capital						
Strategic corporate services	-	-	-	-	-	-
Amortization expense	7,000	-	-	7,000	1,999	5,001
Total expenses	25,534,000	3,048,000	-	28,582,000	28,576,958	5,042

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Community Services</b>						
Operation and maintenance						
Corporate services	\$ 5,914,000	\$ -	\$ -	\$ 5,914,000	\$ 6,246,447	\$ (332,447)
Protective services	38,982,000	20,452,000	-	59,434,000	57,969,933	1,464,067
Community development	48,973,000	2,188,000	-	51,161,000	50,670,200	490,800
Corporate policy and consumer affairs	-	-	-	-	-	-
Regulatory and Consumer Services	13,154,000	-	-	13,154,000	13,396,238	(242,238)
	<b>107,023,000</b>	<b>22,640,000</b>	<b>-</b>	<b>129,663,000</b>	<b>128,282,818</b>	<b>1,380,182</b>
<b>Capital</b>						
Corporate services	-	-	-	-	8,999	(8,999)
Protective services	3,366,000	-	-	3,366,000	3,842,820	(476,820)
Community development	110,294,000	(10,136,000)	-	100,158,000	90,789,379	9,368,621
Regulatory and Consumer Services	3,055,000	-	-	3,055,000	2,155,353	899,648
Corporate policy and consumer affairs	-	-	-	-	-	-
	<b>116,715,000</b>	<b>(10,136,000)</b>	<b>-</b>	<b>106,579,000</b>	<b>96,796,551</b>	<b>9,782,449</b>
Less: Acquisition of tangible capital assets	(8,597,000)	100,000	-	(8,497,000)	(14,132,895)	5,635,895
Land development costs transferred to land inventory	(26,857,000)	3,425,000	-	(23,432,000)	(17,848,460)	(5,583,540)
Local improvement costs transferred to loans receivable	(2,985,000)	-	-	(2,985,000)	(1,853,833)	(1,131,167)
	<b>78,276,000</b>	<b>(6,611,000)</b>	<b>-</b>	<b>71,665,000</b>	<b>62,961,363</b>	<b>8,703,637</b>
Cost of land sold	18,950,000	1,670,000	-	20,620,000	7,880,789	12,739,211
Amortization expense	6,489,000	101,000	-	6,590,000	5,076,142	1,513,858

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Community Services</b>						
Bad Debts Expense	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 194,952	\$ (178,952)
ARO Accretion Expense	-	497,000	-	497,000	433,083	63,917
Total expenses	210,754,000	18,297,000	-	229,051,000	204,829,145	24,221,855
<b>Economic Development</b>						
Operation and maintenance						
COVID-19 Response	2,630,000	-	-	2,630,000	2,217,282	412,718
Corporate services	4,023,000	-	-	4,023,000	3,200,346	822,654
Operations	20,068,000	2,095,000	-	22,163,000	23,015,184	(852,184)
	<b>26,721,000</b>	<b>2,095,000</b>	-	<b>28,816,000</b>	<b>28,432,812</b>	<b>383,188</b>
Capital						
Corporate services	40,000	-	-	40,000	34,885	5,115
Operations	1,066,000	-	-	1,066,000	233,725	832,275
	<b>1,106,000</b>	-	-	<b>1,106,000</b>	<b>268,610</b>	<b>837,390</b>
Less: Acquisition of tangible capital assets	-	-	-	-	-	-
Amortization expense	2,000	(2,000)	-	-	-	-
Total expenses	27,829,000	2,093,000	-	29,922,000	28,701,422	1,220,578

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Education</b>						
Operation and maintenance						
COVID-19 response	\$ 457,000	\$ -	\$ -	\$ 457,000	\$ 363,440	\$ 93,560
Education support services	5,429,000	329,000	-	5,758,000	5,906,126	(148,126)
Schools and student services	131,392,000	453,000	-	131,845,000	129,774,554	2,070,446
Policy and partnerships	59,576,000	99,000	-	59,675,000	55,135,672	4,539,328
Yukon University	28,913,000	-	-	28,913,000	28,913,316	(316)
First Nations initiatives	8,771,000	(881,000)	-	7,890,000	6,221,879	1,668,121
	<b>234,538,000</b>	<b>-</b>	<b>-</b>	<b>234,538,000</b>	<b>226,314,987</b>	<b>8,223,013</b>
<b>Capital</b>						
Education support services	-	-	-	-	-	-
Schools and student services	36,819,000	514,000	-	37,333,000	34,019,767	3,313,233
Policy and partnerships	515,000	-	-	515,000	103,834	411,166
Yukon University	200,000	-	-	200,000	200,000	-
	<b>37,534,000</b>	<b>514,000</b>	<b>-</b>	<b>38,048,000</b>	<b>34,323,601</b>	<b>3,724,399</b>
Less acquisition of tangible capital assets	(31,455,000)	(137,000)	-	(31,592,000)	(25,878,166)	(5,713,834)
ARO Accretion Expense		516,000	-	516,000	533,635	(17,635)
Amortization expense	8,072,000	179,000	-	8,251,000	6,183,836	2,067,164
	8,072,000	695,000	-	8,767,000	6,717,471	2,049,529
Write-down/disposal of tangible capital assets	-	-	-	-	-	-
Total expenses	248,689,000	1,072,000	-	249,761,000	241,477,893	8,283,107

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Energy, Mines and Resources</b>						
Operation and maintenance						
Corporate services	\$ 15,806,000	\$ -	\$ -	\$ 15,806,000	\$ 15,442,281	\$ 363,719
Sustainable resources	27,036,000	3,698,000	-	30,734,000	29,896,178	837,822
Energy, corporate policy and communications	-	-	-	-	-	-
Mineral Resources and Geoscience Services	39,140,000	(2,011,000)	-	37,129,000	33,659,581	3,469,419
Strategic Initiatives	-	-	-	-	28,814	(28,814)
Client services and partnerships	-	-	-	-	-	-
	<b>81,982,000</b>	<b>1,687,000</b>	<b>-</b>	<b>83,669,000</b>	<b>79,026,855</b>	<b>4,642,145</b>
Capital						
Corporate services	510,000	575,000	-	1,085,000	1,216,947	(131,947)
Sustainable resources	437,000	-	-	437,000	269,333	167,667
	<b>947,000</b>	<b>575,000</b>	<b>-</b>	<b>1,522,000</b>	<b>1,486,280</b>	<b>35,720</b>
Less: Acquisition of tangible capital assets	(602,000)	(575,000)	-	(1,177,000)	(1,345,583)	168,583
Land development costs transferred to land inventory	(250,000)	-	-	(250,000)	(69,904)	(180,096)
	<b>95,000</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>70,793</b>	<b>24,207</b>
Cost of land sold	-	-	-	-	203,694	(203,694)
ARO Accretion Expense		22,000	-	22,000	22,456	(456)
Amortization Expense	621,000	63,000	-	684,000	693,262	(9,262)
	<b>621,000</b>	<b>85,000</b>	<b>-</b>	<b>706,000</b>	<b>715,718</b>	<b>(9,718)</b>
Environmental liabilities (net)	(250,000)	-	-	(250,000)	4,236,746	(4,486,746)
Total expenses	<b>82,448,000</b>	<b>1,772,000</b>	<b>-</b>	<b>84,220,000</b>	<b>84,253,806</b>	<b>(33,806)</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Environment</b>						
Operation and maintenance						
Corporate services	\$ 12,611,000	\$ 774,940	\$ -	\$ 13,385,940	\$ 14,941,108	(1,555,168)
Environmental sustainability	28,072,000	1,281,210	-	29,353,210	31,447,557	(2,094,347)
Environmental liabilities and remediation	7,201,000	25,800	-	7,226,800	3,577,272	3,649,528
	<b>47,884,000</b>	<b>2,081,950</b>	<b>-</b>	<b>49,965,950</b>	<b>49,965,937</b>	<b>13</b>
Capital						
Corporate services	788,000	-	-	788,000	1,270,415	(482,415)
Environmental sustainability	3,196,000	(135,000)	-	3,061,000	2,420,173	640,827
	<b>3,984,000</b>	<b>(135,000)</b>	<b>-</b>	<b>3,849,000</b>	<b>3,690,587</b>	<b>158,413</b>
Less acquisition of tangible capital assets	(1,522,000)	-	-	(1,522,000)	(1,754,418)	232,418
	<b>2,462,000</b>	<b>(135,000)</b>	<b>-</b>	<b>2,327,000</b>	<b>1,936,169</b>	<b>390,831</b>
ARO Accretion Expense	-	13,000	-	13,000	13,776	(776)
Amortization Expense	680,000	5,000	-	685,000	752,553	(67,553)
	<b>680,000</b>	<b>18,000</b>	<b>-</b>	<b>698,000</b>	<b>766,329</b>	<b>(68,329)</b>
Write-down/disposal loss of tangible capital assets	-	-	-	-	-	-
Environmental liabilities (net)	(4,181,000)	-	-	(4,181,000)	3,509,105	(7,690,105)
Total expenses	<b>46,845,000</b>	<b>1,964,950</b>	<b>-</b>	<b>48,809,950</b>	<b>56,177,540</b>	<b>(7,367,590)</b>

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	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Finance</b>						
Operation and maintenance						
Corporate services	\$ 1,152,000	\$ -	\$ -	\$ 1,152,000	\$ 1,195,745	\$ (43,745)
COVID-19 response	-	-	-	-	-	-
Financial operations and revenue services	4,242,000	-	-	4,242,000	3,947,331	294,669
Economics, fiscal policy and statistics	2,796,000	-	-	2,796,000	2,629,960	166,040
Management board secretariat	2,183,000	-	-	2,183,000	2,142,760	40,240
Office of the Comptroller	1,116,000	-	-	1,116,000	1,147,791	(31,791)
Workers' compensation supplementary benefits	275,000	-	-	275,000	226,935	48,065
	<b>11,764,000</b>	<b>-</b>	<b>-</b>	<b>11,764,000</b>	<b>11,290,522</b>	<b>473,478</b>
Capital						
Corporate services	<b>32,000</b>	-	-	<b>32,000</b>	<b>31,335</b>	<b>665</b>
Less acquisition of tangible capital assets	-	-	-	-	-	-
	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>32,000</b>	<b>31,335</b>	<b>665</b>
Amortization expense	111,000	-	-	111,000	166,983	(55,983)
Bad debts expense	48,000	-	-	48,000	219,697	(171,697)
Transfers through the tax system	2,022,000	23,000	-	2,045,000	1,861,359	183,641
Total expenses	<b>13,977,000</b>	<b>23,000</b>	<b>-</b>	<b>14,000,000</b>	<b>13,569,895</b>	<b>430,105</b>

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	Main Estimates	Supplementary Estimates	Transfers			
<b>French Language Services Directorate</b>						
Operation and maintenance						
French language services	\$ 6,855,000	\$ -	\$ -	\$ 6,855,000	\$ 6,689,470	\$ 165,530
<b>Health and Social Services</b>						
Operation and maintenance						
Innovation, Quality and Performance	6,984,000	2,109,288	-	9,093,288	7,578,991	1,514,297
COVID-19 Response	11,632,000	-	-	11,632,000	9,901,565	1,730,435
Corporate services	23,605,000	439,140	-	24,044,140	23,003,948	1,040,192
Insured health and social services	220,405,000	11,592,429	-	231,997,429	235,963,732	(3,966,303)
Community and primary care	55,972,000	3,475,539	-	59,447,539	59,732,168	(284,629)
Continuing care	86,500,000	3,632,079	-	90,132,079	90,353,930	(221,851)
Yukon hospital services	88,295,000	671,000	-	88,966,000	88,778,000	188,000
	<b>493,393,000</b>	<b>21,919,475</b>	<b>-</b>	<b>515,312,475</b>	<b>515,312,334</b>	<b>141</b>

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<b>Health and Social Services</b>						
Capital						
Corporate services	\$ 1,447,000	\$ 3,542,000	\$ -	\$ 4,989,000	\$ 3,651,635	\$ 1,337,365
Insured health and social services	115,000	-	-	115,000	136,557	(21,557)
Community and program support	1,805,000	967,000	-	2,772,000	1,579,835	1,192,165
Continuing care	739,000	-	-	739,000	557,901	181,099
Yukon hospital services	11,800,000	(7,000,000)	-	4,800,000	4,800,000	-
COVID-19 Response	986,000	-	-	986,000	839,000	147,000
	<b>16,892,000</b>	<b>(2,491,000)</b>	<b>-</b>	<b>14,401,000</b>	<b>11,564,928</b>	<b>2,836,072</b>
Less acquisition of tangible capital assets	(1,982,000)	315,000	-	(1,667,000)	(2,544,123)	877,123
	14,910,000	(2,176,000)	-	12,734,000	9,020,805	3,713,195
ARO Accretion Expense	-	79,000	-	79,000	87,707	(8,707)
Amortization expense	7,710,000	32,000	-	7,742,000	6,290,906	1,451,095
	7,710,000	111,000	-	7,821,000	6,378,612	1,442,388
Write-down of tangible capital assets	-	-	-	-	-	-
Total expenses	516,013,000	19,854,475	-	535,867,475	530,711,751	5,155,724

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<b>Highways and Public Works</b>						
Operation and maintenance						
Corporate services	\$ 15,360,000	\$ 367,796	\$ -	\$ 15,727,796	\$ 15,121,818	\$ 605,978
Information and communications technology	25,413,000	422,440	-	25,835,440	25,652,988	182,452
Transportation	66,832,000	4,631,441	-	71,463,441	74,847,081	(3,383,640)
Property management	47,584,000	1,124,508	-	48,708,508	48,673,356	35,152
Capital Planning	3,595,000	6,100	-	3,601,100	1,051,671	2,549,429
Central Stores WriteOff	-	-	-	-	(10,629)	10,629
	<b>158,784,000</b>	<b>6,552,285</b>	<b>-</b>	<b>165,336,285</b>	165,336,285	<b>-</b>
Less lease payments for leased tangible capital assets transferred to liabilities	(1,148,000)	-	-	(1,148,000)	(1,148,003)	3
	<b>157,636,000</b>	<b>6,552,285</b>	<b>-</b>	<b>164,188,285</b>	<b>164,188,282</b>	<b>3</b>
Capital						
Information and communications technology	15,875,000	(80,000)	-	15,795,000	15,888,336	(93,336)
Transportation	154,837,000	36,871,000	-	191,708,000	191,153,228	554,772
Property management	70,725,000	(5,000,000)	-	65,725,000	65,481,606	243,394
Capital Planning	35,933,000	5,690,000	-	41,623,000	40,362,636	1,260,364
	<b>277,370,000</b>	<b>37,481,000</b>	<b>-</b>	<b>314,851,000</b>	<b>312,885,806</b>	<b>1,965,194</b>
Less acquisition of tangible capital assets	(180,976,000)	(41,478,000)	-	(222,454,000)	(219,857,237)	(2,596,763)
	<b>96,394,000</b>	<b>(3,997,000)</b>	<b>-</b>	<b>92,397,000</b>	<b>93,028,569</b>	<b>(631,569)</b>
ARO Accretion Expense	-	423,000	-	423,000	416,790	6,210
Amortization Expense	32,651,000	141,000	-	32,792,000	30,454,775	2,337,225
	<b>32,651,000</b>	<b>564,000</b>	<b>-</b>	<b>33,215,000</b>	<b>30,871,565</b>	<b>2,343,435</b>
Write-down/disposal loss of tangible capital assets	-	-	-	-	26,837	(26,837)
Rental expense recognized from prepaid expenses	99,000	-	-	99,000	8,067	90,933
Total expenses	<b>286,780,000</b>	<b>3,119,285</b>	<b>-</b>	<b>289,899,285</b>	<b>288,123,320</b>	<b>1,775,965</b>

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Justice</b>						
Operation and maintenance						
Corporate services	\$ 5,101,000	\$ 296,413	\$ -	\$ 5,397,413	\$ 5,402,307	\$ (4,894)
Court services	8,389,000	84,947	-	8,473,947	7,504,445	969,502
Legal services	10,930,000	1,489,180	-	12,419,180	12,561,772	(142,592)
Regulatory services	4,746,000	438,320	-	5,184,320	4,732,189	452,131
Community justice and public safety	56,436,000	2,072,065	-	58,508,065	59,782,380	(1,274,315)
Human rights	756,000	-	-	756,000	727,547	28,453
COVID-19 Response	-	-	-	-	28,284	(28,284)
	<b>86,358,000</b>	<b>4,380,925</b>	<b>-</b>	<b>90,738,925</b>	<b>90,738,924</b>	<b>1</b>
Capital						
Corporate services	470,000	192,000	-	662,000	584,742	77,258
Court services	80,000	-	-	80,000	78,338	1,662
Community justice and public safety	3,519,000	-	-	3,519,000	3,347,208	171,792
	<b>4,069,000</b>	<b>192,000</b>	<b>-</b>	<b>4,261,000</b>	<b>4,010,288</b>	<b>250,712</b>
Less acquisition of tangible capital assets	(565,000)	(185,000)	-	(750,000)	(624,675)	(125,325)
	<b>3,504,000</b>	<b>7,000</b>	<b>-</b>	<b>3,511,000</b>	<b>3,385,613</b>	<b>125,387</b>
ARO Accretion Expense	-	30,000	-	30,000	49,431	(19,431)
Amortization expense	3,048,000	8,000	-	3,056,000	1,985,539	1,070,461
	<b>3,048,000</b>	<b>38,000</b>	<b>-</b>	<b>3,086,000</b>	<b>2,034,970</b>	<b>1,051,030</b>
Total expenses	<b>92,910,000</b>	<b>4,425,925</b>	<b>-</b>	<b>97,335,925</b>	<b>96,159,507</b>	<b>1,176,418</b>

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Public Service Commission</b>						
Operation and maintenance						
Corporate services	\$ 2,429,000	\$ 65,762	\$ -	\$ 2,494,762	\$ 2,797,470	\$ (302,708)
Human resource service centre	8,188,000	240,665	-	8,428,665	8,057,984	370,681
People and culture	6,442,000	112,188	-	6,554,188	6,466,763	87,425
Employee relations	5,368,000	72,155	-	5,440,155	5,584,164	(144,009)
Corporate funds	36,267,000	(3,520,405)	-	32,746,595	32,757,984	(11,389)
	<b>58,694,000</b>	<b>(3,029,635)</b>	<b>-</b>	<b>55,664,365</b>	<b>55,664,365</b>	<b>(0)</b>
Capital						
Corporate services	50,000	-	-	50,000	53,484	(3,484)
People and culture	8,000	-	-	8,000	974	7,026
Employee relations	10,000	-	-	10,000	3,180	6,820
	<b>68,000</b>	<b>-</b>	<b>-</b>	<b>68,000</b>	<b>57,638</b>	<b>10,362</b>
Less acquisition of tangible capital assets	(30,000)	-	-	(30,000)	-	(30,000)
	<b>38,000</b>	<b>-</b>	<b>-</b>	<b>38,000</b>	<b>57,638</b>	<b>(19,638)</b>
Amortization expense	279,000	-	-	279,000	295,697	(16,697)
Write-down/disposal loss of tangible capital assets	-	-	-	-	-	-
<b>Total expenses</b>	<b>59,011,000</b>	<b>(3,029,635)</b>	<b>-</b>	<b>55,981,365</b>	<b>56,017,700</b>	<b>(36,335)</b>

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Tourism and Culture</b>						
Operation and maintenance						
COVID-19 response	\$ 2,230,000	\$ -	\$ -	\$ 2,230,000	\$ 1,543,917	\$ 686,083
Corporate services	2,778,000	-	-	2,778,000	2,735,054	42,946
Cultural services	14,725,000	506,000	-	15,231,000	14,973,149	257,851
Tourism	12,777,000	-	-	12,777,000	13,180,633	(403,633)
	<b>32,510,000</b>	<b>506,000</b>	<b>-</b>	<b>33,016,000</b>	<b>32,432,753</b>	<b>583,247</b>
Capital						
Corporate services	10,000	-	-	10,000	52,204	(42,204)
Cultural services	2,975,000	(500,000)	-	2,475,000	1,805,568	669,432
Tourism	675,000	-	-	675,000	896,124	(221,124)
	<b>3,660,000</b>	<b>(500,000)</b>	<b>-</b>	<b>3,160,000</b>	<b>2,753,896</b>	<b>406,104</b>
Less acquisition of tangible capital assets	(1,400,000)	300,000	-	(1,100,000)	(888,764)	(211,236)
	<b>2,260,000</b>	<b>(200,000)</b>	<b>-</b>	<b>2,060,000</b>	<b>1,865,132</b>	<b>194,868</b>
ARO Accretion Expense		34,000	-	34,000	30,095	3,905
Amortization Expense	1,110,000	10,000	-	1,120,000	821,892	298,108
	<b>1,110,000</b>	<b>44,000</b>	<b>-</b>	<b>1,154,000</b>	<b>851,987</b>	<b>302,013</b>
Write-down of tangible capital assets	-	-	-	-	-	-
Total expenses	<b>35,880,000</b>	<b>350,000</b>	<b>-</b>	<b>36,230,000</b>	<b>35,149,872</b>	<b>1,080,128</b>

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Women and Gender Equity Directorate</b>						
Operation and maintenance						
Policy and program development	\$ 3,680,000	\$ (125,000)	\$ -	\$ 3,555,000	\$ 3,187,471	\$ 367,529
<b>Total expenses</b>	<b>3,680,000</b>	<b>(125,000)</b>	<b>-</b>	<b>3,555,000</b>	<b>3,187,471</b>	<b>367,529</b>
<b>Yukon Development Corporation (Transfer Payment)</b>						
Operation and maintenance						
Inflation relief rebate	-	7,597,000	-	7,597,000	7,597,000	-
Interim electrical rebate	3,500,000	-	-	3,500,000	3,500,000	-
Mayo B rate payer support	2,625,000	-	-	2,625,000	2,625,000	-
	<b>6,125,000</b>	<b>7,597,000</b>	<b>-</b>	<b>13,722,000</b>	<b>13,722,000</b>	<b>-</b>
Capital						
Innovative renewable energy initiative	2,500,000	-	-	2,500,000	2,491,955	8,045
Arctic energy fund	12,000,000	(5,000,000)	-	7,000,000	7,000,000	-
Investing in Canada infrastructure program	7,788,000	5,000,000	-	12,788,000	6,779,257	6,008,743
Atlin hydro expansion project	15,000,000	(12,500,000)	-	2,500,000	-	2,500,000
	<b>37,288,000</b>	<b>(12,500,000)</b>	<b>-</b>	<b>24,788,000</b>	<b>16,271,212</b>	<b>8,516,788</b>
<b>Total expenses</b>	<b>43,413,000</b>	<b>(4,903,000)</b>	<b>-</b>	<b>38,510,000</b>	<b>29,993,212</b>	<b>8,516,788</b>

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Yukon Housing Corporation (Transfer Payment)</b>						
Operation and maintenance						
Gross expenditures	\$ 20,219,000	\$ 1,226,000	\$ -	\$ 21,445,000	\$ 21,187,640	\$ 257,360
Less: Rental revenues	(8,561,000)	(57,000)	-	(8,618,000)	(9,165,488)	547,488
Recoveries	(4,032,000)	-	-	(4,032,000)	(3,906,645)	(125,355)
	<b>7,626,000</b>	<b>1,169,000</b>	<b>-</b>	<b>8,795,000</b>	<b>8,115,507</b>	<b>679,493</b>
Capital						
Gross expenditures	46,773,000	(13,000,000)	-	33,773,000	22,078,474	11,694,526
Less: Recoveries	(12,446,000)	2,875,000	-	(9,571,000)	(7,168,838)	(2,402,162)
Loan expenditures	(11,780,000)	5,000,000	-	(6,780,000)	(4,141,653)	(2,638,347)
	<b>22,547,000</b>	<b>(5,125,000)</b>	<b>-</b>	<b>17,422,000</b>	<b>10,767,983</b>	<b>6,654,017</b>
Total expenses	30,173,000	(3,956,000)	-	26,217,000	18,883,490	7,333,510

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Loan Capital and Loan Amortization</b>						
Operation and maintenance						
Loans to third parties	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Less loan advances transferred to loans receivable	(5,000,000)	-	-	(5,000,000)	-	(5,000,000)
Total expenses	-	-	-	-	-	-
<b>Restricted Funds</b>						
Net expenditures	(4,210,000)	(252,000)	-	(4,462,000)	21,715,205	(26,177,205)
Amortization expense	5,233,000	-	-	5,233,000	5,469,741	(236,741)
Total expenses	1,023,000	(252,000)	-	771,000	27,184,946	(26,413,946)

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department  
for the year ended March 31, 2023**

	Appropriation			Revised Estimates	Actual	Under (Over) Estimates
	Main Estimates	Supplementary Estimates	Transfers			
<b>Totals</b>						
Operation and maintenance	\$ 1,406,429,000	\$ 70,522,000	\$ -	\$ 1,476,951,000	\$ 1,453,830,346	\$ 23,120,654
Capital	522,251,000	7,875,000	-	530,126,000	494,938,095	35,187,905
Less: Acquisition of tangible capital assets	(227,129,000)	(41,660,000)	-	(268,789,000)	(267,025,861)	(1,763,139)
Land development costs transferred to land held for sale	(27,107,000)	3,425,000	-	(23,682,000)	(17,918,364)	(5,763,636)
Loan advances transferred to loans receivable	(7,985,000)	-	-	(7,985,000)	(1,853,833)	(6,131,167)
Lease payments for leased tangible capital assets transferred to liabilities	(1,148,000)	-	-	(1,148,000)	(1,148,003)	3
Cost of land sold	18,950,000	1,670,000	-	20,620,000	8,084,483	12,535,517
Amortization expenses	66,025,000	537,000	-	66,562,000	58,203,987	8,358,013
ARO Accretion expenses	-	1,614,000	-	1,614,000	1,586,973	27,027
Pension Benefits	-	-	-	-	-	-
Other expenses not appropriated	(6,456,000)	(229,000)	-	(6,685,000)	31,771,967	(38,456,967)
Adjustments	(2,260,000)	27,513,000	-	25,253,000	-	25,253,000
	<b>\$ 1,741,570,000</b>	<b>\$ 71,267,000</b>	<b>\$ -</b>	<b>\$ 1,812,837,000</b>	<b>\$ 1,760,469,789</b>	<b>\$ 52,367,211</b>