

LEGISLATIVE RETURN

SUBMITTED BY: Hon. Linda Benoit, Minister of Highways and Public Works

1. On [date], [MLA]

- asked the following question during the Oral Question Period at page(s) [page numbers] of *Hansard*
- submitted the following written question – WQ No. #
- gave notice of the following motion for the production of papers – MPP No. #

RE: [subject]

OR

2. This legislative return relates to a matter outstanding from discussion with Brent McDonald, Member for Klondike on April 2, 2026 related to:

Bill No. 201

Second Reading Third Reading

Committee of the Whole: Vote 55 Highways and

Public Works

Motion No. #

RE: Increased Amortization Expenses

at page(s) 474 of *Hansard*.

The response is as follows:

Question:

When we look at total Highways and Public Works expenses, the financial summary shows total expenses of almost \$323 million this year, which is up from last year. It also includes \$45.6 million in amortization expenses, which is significantly higher than the \$30.9 million forecast from last year.

Can the minister explain:

- 1) why amortization expenses are increasing by almost \$14 million in a year when capital investment is being cut; and
- 2) whether it reflects its assets being brought into service from prior year works in progress?

Response:

The increase in amortization expense primarily reflects capital assets from prior years that have recently been completed and put into service.

Under public sector accounting standards, assets under construction are recorded as work in progress and are not amortized. Amortization only begins once assets are substantially complete and the asset is put into use.

Several large capital projects were completed in 2025–26, including the main runway at Erik Nielsen Whitehorse International Airport and sections of the North Klondike Highway. Once these projects were completed, they began to be amortized.

Overall, the increase reflects assets from previous capital investments now being put into service.

2026/04/23

Date



Signature