

Exhibit 3

Treasury Board Orders

Under subsection 12(2)(e) of the *Auditor General Act*, the Auditor General is required to annually report all orders of the Management Board of Cabinet authorizing payments in excess of appropria-

tions, stating the date of each order, the amount authorized, and the amount expended. These are outlined in the following table.

Amounts Authorized and Expended Thereunder Year Ended March 31, 2005

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Agriculture and Food	Oct. 14, 2004	7,500,000	7,500,000
	Nov. 18, 2004	83,500,000	83,500,000
	Nov. 18, 2004	20,000,000	20,000,000
	Dec. 2, 2004	3,584,000	3,584,000
	Jan. 19, 2005	4,000,000	4,000,000
	Mar. 15, 2005	79,000,000	79,000,000
	Mar. 22, 2005	35,000,000	35,000,000
	Apr. 7, 2005	45,376,000	42,753,900
		277,960,000	275,337,900
Attorney General	Aug. 26, 2004	23,860,100	23,860,100
	Dec. 2, 2004	9,497,000	269,417
	Feb. 10, 2005	6,795,800	5,671,168
	Mar. 24, 2005	5,125,600	2,843,542
		45,278,500	32,644,227
Children and Youth Services	Dec. 8, 2004	3,900,000	—
	Jan. 27, 2005	50,000,000	50,000,000
	Mar. 10, 2005	10,597,900	—
	Mar. 15, 2005	4,000,000	—
	Mar. 31, 2005	42,790,100	41,719,415
		111,288,000	91,719,415
Citizenship and Immigration	Apr. 20, 2005	2,599,200	2,099,683

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community and Social Services	Oct. 28, 2004	1,500,000	—
	Dec. 2, 2004	2,500,000	—
	Feb. 24, 2005	57,500,000	49,963,932
	Mar. 31, 2005	21,153,100	18,661,314
	Apr. 7, 2005	2,629,500	—
		85,282,600	68,625,246
Community Safety and Correctional Services	July 15, 2004	79,900	—
	Dec. 2, 2004	1,200,000	—
	Dec. 2, 2004	2,700,800	1,028,712
	Dec. 8, 2004	880,000	880,000
	Jan. 27, 2005	520,000	520,000
	Mar. 15, 2005	30,000,000	30,000,000
	Mar. 24, 2005	18,771,500	2,008,579
	Apr. 20, 2005	1,450,000	—
	Aug. 17, 2005	3,874,700	2,046,723
		59,476,900	36,484,014
Consumer and Business Services	Aug. 12, 2004	6,141,600	1,868,510
	Sep. 16, 2004	5,560,000	5,560,000
	Jan. 19, 2005	1,890,000	1,890,000
	Mar. 31, 2005	2,244,800	1,995,155
	June 16, 2005	58,500	42,501
		15,894,900	11,356,166
Culture	Mar. 10, 2005	389,900	389,900
	Mar. 15, 2005	10,000,000	—
	Mar. 31, 2005	6,535,000	5,952,420
	Apr. 20, 2005	690,000	—
		17,614,900	6,342,320
Economic Development and Trade	Mar. 15, 2005	10,000,000	10,000,000
	Mar. 22, 2005	16,500,000	16,500,000
	Apr. 20, 2005	11,480,000	11,207,717
		37,980,000	37,707,717
Education	Mar. 31, 2005	25,000,000	21,949,225
	Apr. 7, 2005	2,884,500	95,741
		27,884,500	22,044,966
Energy	Aug. 27, 2004	5,000,000	—

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Finance	Aug. 26, 2004	19,500,000	19,500,000
	Mar. 10, 2005	200,000,000	200,000,000
	Mar. 22, 2005	8,000,000	7,410,222
		227,500,000	226,910,222
Health and Long-Term Care	Mar. 15, 2005	234,200,000	194,200,937
	Mar. 24, 2005	615,285,600	525,339,866
	Apr. 7, 2005	382,276,200	375,056,316
	Apr. 20, 2005	4,100,000	—
		1,235,861,800	1,094,597,119
Intergovernmental Affairs	Dec. 30, 2004	5,000,000	4,471,539
Labour	Mar. 24, 2005	300,000	56,144
Management Board Secretariat	Mar. 10, 2005	133,089,100	—
	Mar. 15, 2005	19,000,000	19,000,000
	Mar. 24, 2005	185,389,100	147,038,820
	Apr. 20, 2005	233,977,900	—
	Apr. 21, 2005	241,000,000	193,567,748
		812,456,100	359,606,568
Municipal Affairs and Housing	July 21, 2004	5,000,000	5,000,000
	Aug. 26, 2004	3,500,000	3,500,000
	Oct. 28, 2004	2,680,000	2,680,000
	Nov. 4, 2004	13,000,000	13,000,000
	Dec. 2, 2004	701,100	701,100
	Feb. 16, 2005	5,000,000	5,000,000
	Feb. 24, 2005	38,792,900	38,637,509
	Mar. 10, 2005	25,000,000	25,000,000
	Mar. 10, 2005	15,662,000	3,759,900
	Mar. 22, 2005	15,000,000	12,781,616
	Mar. 24, 2005	25,000,000	22,772,333
Mar. 31, 2005	10,475,600	9,970,690	
		159,811,600	142,803,148
Northern Development and Mines	Dec. 2, 2004	630,000	630,000
	Dec. 2, 2004	400,000	400,000
	Feb. 10, 2005	4,175,000	2,945,874
	Feb. 24, 2005	880,700	204,135
		6,085,700	4,180,009
Office of Francophone Affairs	Apr. 20, 2005	130,100	—

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Ontario Native Affairs Secretariat	Oct. 28, 2004	439,300	439,300
	Dec. 8, 2004	3,452,000	3,451,050
	Aug. 17, 2005	1,900,000	772,215
		5,791,300	4,662,565
Public Infrastructure Renewal	Mar. 10, 2005	134,546,000	—
	Mar. 31, 2005	18,660,000	—
		153,206,000	—
Tourism and Recreation	Dec. 2, 2004	352,000	352,000
	Feb. 10, 2005	2,000,000	628,636
	Apr. 20, 2005	1,262,100	1,253,785
		3,614,100	2,234,421
Training, Colleges and Universities	Nov. 4, 2004	328,000	—
	Mar. 15, 2005	175,000,000	174,999,987
	Mar. 22, 2005	200,000,000	200,000,000
	Apr. 7, 2005	39,171,300	37,408,226
		414,499,300	412,408,213
Transportation	Dec. 8, 2004	2,152,000	1,106,418
	Mar. 10, 2005	4,635,800	2,769,800
	Mar. 24, 2005	34,846,400	7,800,000
	Mar. 31, 2005	44,000,000	44,000,000
	Apr. 20, 2005	34,000,000	17,285,794
	Aug. 17, 2005	22,675,600	16,945,173
		142,309,800	89,907,185
Total Treasury Board Orders		3,852,825,300	2,926,198,787