

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 Treasury Board made to authorize payments in excess of appropriations,

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, 2006

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Agriculture and Food	Jun. 16, 2005	500,000	—
	Nov. 17, 2005	1,118,400	—
	Mar. 23, 2006	25,000,000	21,926,931
		26,618,400	21,926,931
Attorney General	Dec. 1, 2005	31,916,300	26,724,767
	Dec. 1, 2005	150,000	—
	Mar. 23, 2006	1,353,700	248,895
		33,420,000	26,973,662
Children and Youth Services	Jun. 16, 2005	33,100,000	29,721,093
	Nov. 17, 2005	34,700,000	32,243,886
	Feb. 10, 2006 ¹	—	—
	Mar. 9, 2006	1,300,000	—
	Mar. 23, 2006	1,000,000	—
	Mar. 23, 2006	3,000,000	—
		73,100,000	61,964,979
Citizenship and Immigration	Sep. 1, 2005	234,200	234,200
	Dec. 1, 2005	5,864,600	3,086,600
	Apr. 6, 2006	4,729,200	4,152,289
		10,828,000	7,473,089

1. A Treasury Board Order for \$15,000,000 was issued on February 10, 2006, for the Ministry of Children and Youth Services, but subsequently rescinded on April 6, 2006.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community and Social Services	Jun. 16, 2005	12,000,000	10,592,687
	Feb. 23, 2006	10,700,000	9,544,695
	Mar. 9, 2006	6,500,000	—
	Mar. 23, 2006	3,030,000	2,927,993
		32,230,000	23,065,375
Community Safety and Correctional Services	Aug. 11, 2005	12,833,000	10,774,751
	Sep. 1, 2005	8,623,400	8,623,400
	Jan. 4, 2006	7,000,000	—
	Mar. 9, 2006	34,985,400	33,737,300
	Mar. 9, 2006	48,893,300	39,137,967
		112,335,100	92,273,418
Consumer and Business Services	Nov. 17, 2005	2,760,000	2,303,541
	Mar. 23, 2006	4,090,900	1,958,383
		6,850,900	4,261,924
Culture	Nov. 17, 2005	1,000,000	1,000,000
	Mar. 23, 2006	38,000,000	38,000,000
	Mar. 23, 2006	34,618,300	34,391,078
	Mar. 30, 2006	5,500,000	5,448,630
	Apr. 6, 2006	391,000	346,760
		79,509,300	79,186,468
Economic Development and Trade	Mar. 23, 2006	77,921,600	75,964,390
	Mar. 23, 2006	10,100,000	—
	Mar. 30, 2006	5,500,000	—
	Mar. 30, 2006	1,723,000	236,633
		95,244,600	76,201,023
Education	Mar. 23, 2006	6,744,400	3,490,479
	Mar. 30, 2006	18,000,000	—
		24,744,400	3,490,479
Energy	Oct. 27, 2005	700,000	700,000
	Oct. 27, 2005	3,000,000	78,818
	Nov. 17, 2005	300,000	—
	Feb. 10, 2006	400,000	7,269
		4,400,000	786,087
Environment	Mar. 23, 2006	8,801,700	8,801,699

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Finance	Jan. 19, 2006	38,362,800	38,362,800
	Mar. 23, 2006	64,000,000	64,000,000
	Mar. 30, 2006	1,000,000	1,000,000
	Apr. 6, 2006	5,043,500	5,043,499
		108,406,300	108,406,299
Health and Long-Term Care	Apr. 6, 2006	229,825,100	228,520,938
	Mar. 30, 2006	120,044,500	93,565,577
		349,869,600	322,086,515
Intergovernmental Affairs	Oct. 11, 2005	1,000,000	1,000,000
	Jan. 4, 2006	1,000,000	1,000,000
	Mar. 9, 2006	575,000	541,988
		2,575,000	2,541,988
Labour	Mar. 9, 2006	426,000	—
Management Board Secretariat	Jun. 16, 2005	1,080,000	1,080,000
	Jun. 16, 2005	32,000,000	27,644,338
	Jun. 22, 2005	5,000,000	3,279,000
	Mar. 9, 2006	227,350,000	—
	Mar. 23, 2006	83,113,900	—
	Mar. 23, 2006	4,476,400	3,559,826
		353,020,300	35,563,164
Municipal Affairs and Housing	Mar. 9, 2006	10,800,000	10,749,217
	Mar. 23, 2006	2,900,000	—
	Mar. 30, 2006	1,700,000	—
		15,400,000	10,749,217
Natural Resources	Aug. 11, 2005	64,100,000	53,081,607
	Dec. 1, 2005	4,141,500	3,693,238
	Jan. 19, 2006	28,000,000	27,099,294
		96,241,500	83,874,139
Northern Development and Mines	Jun. 16, 2005	5,000,000	5,000,000
	Mar. 9, 2006	600,000	50,283
	Mar. 23, 2006	7,500,000	7,334,327
		13,100,000	12,384,610
Office of Francophone Affairs	Sep. 1, 2005	285,000	285,000
	Mar. 9, 2006	384,000	324,291
		669,000	609,291

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Ontario Native Affairs Secretariat	Jun. 2, 2005	30,168,900	30,168,900
	Sep. 1, 2005	1,248,000	1,248,000
	Sep. 22, 2005	75,000	75,000
	Oct. 27, 2005	1,849,600	1,848,673
	Mar. 30, 2006	2,140,100	1,060,885
		35,481,600	34,401,458
Public Infrastructure Renewal	Jul. 27, 2005	13,500,000	—
	Dec. 1, 2005	7,200,000	—
	Mar. 9, 2006	110,425,300	—
		131,125,300	—
Tourism and Recreation	Oct. 27, 2005	2,500,000	2,500,000
	Dec. 1, 2005	1,000,000	1,000,000
	Mar. 9, 2006	400,000	400,000
	Mar. 23, 2006	3,000,000	836,084
	Mar. 23, 2006	28,000,000	14,019,059
	Mar. 23, 2006	313,500	162,507
		35,213,500	18,917,650
Training, Colleges and Universities	Mar. 23, 2006	17,235,900	16,855,387
	Mar. 30, 2006	2,000,000	2,000,000
	Apr. 6, 2006	18,721,900	4,978,834
		37,957,800	23,834,221
Transportation	Aug. 11, 2005	58,000,000	—
	Mar. 23, 2006	200,000,000	180,058,022
	Mar. 23, 2006	16,100,000	12,000,000
	Mar. 30, 2006	52,687,700	28,764,232
	Apr. 6, 2006	12,692,000	12,228,666
		339,479,700	233,050,920
Total Treasury Board Orders		2,027,048,000	1,292,824,606