

## 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. While ministries may track expenditures related to these orders in more detail by creating accounts at the sub-vote and item level, this schedule summarizes such expenditures at the vote and item level.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Aboriginal Affairs	Nov. 20, 2008	4,900,000	—
	Apr. 9, 2009	1,200,000	1,199,000
		<b>6,100,000</b>	<b>1,199,000</b>
Agriculture, Food and Rural Affairs	Feb. 5, 2009	37,800,000	32,668,967
	Mar. 30, 2009	1,700,000	317,782
	Apr. 16, 2009	110,000	—
		<b>39,610,000</b>	<b>32,986,749</b>
Attorney General	Mar. 12, 2009	77,856,700	65,582,167
	Mar. 12, 2009	8,633,300	4,782,478
		<b>86,490,000</b>	<b>70,364,645</b>
Cabinet Office	May 8, 2008	100,000	100,000
	May 15, 2008	1,000,000	23,839
		<b>1,100,000</b>	<b>123,839</b>
Children and Youth Services	Jun. 11, 2008	11,553,300	—
	Jun. 24, 2008	400,000	—
	Oct. 2, 2008	756,600	133,759
	Dec. 4, 2008	6,748,300	6,748,300
	Feb. 26, 2009	59,811,400	59,811,400
	Feb. 26, 2009	14,791,700	13,806,300
	Mar. 12, 2009	7,000,000	3,899,436
	Mar. 19, 2009	644,900	—
	Apr. 9, 2009	4,105,600	607,369
	<b>105,811,800</b>	<b>85,006,564</b>	
Citizenship and Immigration	Apr. 9, 2009	<b>2,255,100</b>	<b>2,093,091</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community and Social Services	Jan. 29, 2009	58,643,700	54,322,821
	Jan. 29, 2009	241,910,000	241,777,257
	Apr. 9, 2009	13,754,800	7,875,800
	Apr. 9, 2009	2,900,000	—
		<b>317,208,500</b>	<b>303,975,878</b>
Community Safety and Correctional Services	Sep. 25, 2008	31,000,000	13,788,137
	Nov. 20, 2008	3,500,000	3,500,000
	Dec. 4, 2008	440,000	440,000
	Mar. 12, 2009	66,114,100	51,551,345
	Apr. 6, 2009	7,150,000	5,000,634
	Apr. 20, 2009	1,350,000	—
		<b>109,554,100</b>	<b>74,280,116</b>
Culture	Aug. 19, 2008	1,710,000	—
	Apr. 9, 2009	1,141,800	884,760
		<b>2,851,800</b>	<b>884,760</b>
Economic Development	Mar. 12, 2009	305,000	—
	Apr. 16, 2009	3,052,900	—
		<b>3,357,900</b>	<b>—</b>
Education	Sep. 25, 2008	337,600	—
	Feb. 23, 2009	1,758,700	1,758,700
	Feb. 23, 2009	281,500,000	160,220,238
		<b>283,596,300</b>	<b>161,978,938</b>
Energy and Infrastructure	Dec. 4, 2008	19,500,000	14,745,807
	Dec. 4, 2008	82,493,600	—
	Mar. 12, 2009	130,221,600	—
	Apr. 16, 2009	228,400	—
		<b>232,443,600</b>	<b>14,745,807</b>
Environment	Dec. 4, 2008	39,000,000	39,000,000
	Mar. 12, 2009	11,851,300	11,720,414
		<b>50,851,300</b>	<b>50,720,414</b>
Finance	Aug. 19, 2008	495,300	—
	Aug. 19, 2008	1,310,300	—
	Aug. 19, 2008	194,800	—
	Dec. 4, 2008	100,280,300	—
	Dec. 4, 2008	900,000	900,000
	Jan. 29, 2009	537,861,600	—
	Jan. 30, 2009	500,000	500,000
	Feb. 23, 2009	333,900	—
	Mar. 12, 2009	189,105,300	—
	Mar. 18, 2009	3,173,000	3,173,000
Apr. 16, 2009	592,000	—	
		<b>834,746,500</b>	<b>4,573,000</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Government Services	Jul. 31, 2008	998,600	387,345
	Aug. 19, 2008	4,065,800	28,240
	Aug. 19, 2008	1,612,500	1,612,500
	Aug. 19, 2008	6,193,400	6,193,400
	Aug. 19, 2008	3,058,000	3,058,000
	Aug. 19, 2008	506,000	—
	Aug. 31, 2008	1,000,000	1,000,000
	Mar. 19, 2009	95,483,600	93,325,834
	Apr. 1, 2009	17,663,100	16,623,850
	Apr. 16, 2009	2,427,500	1,159,411
	Sep. 17, 2009	126,473,400	126,472,401
			<b>259,481,900</b>
Health and Long-Term Care	Nov. 21, 2008	2,664,500	2,606,993
	Feb. 11, 2009	10,904,600	9,023,038
	Feb. 26, 2009	2,370,700	—
	Feb. 26, 2009	694,287,000	654,898,839
	Mar. 12, 2009	558,776,700	558,776,600
	Mar. 19, 2009	937,300	—
	Sep. 17, 2009	338,382,400	328,195,236
		<b>1,608,323,100</b>	<b>1,553,500,706</b>
Health Promotion	Aug. 27, 2008	900,000	—
	Oct. 2, 2008	4,100,000	—
	Nov. 20, 2008	3,900,000	—
		<b>8,900,000</b>	<b>—</b>
Labour	Feb. 10, 2009	<b>2,466,200</b>	<b>1,506,983</b>
Municipal Affairs and Housing	Jun. 24, 2008	2,000,000	2,000,000
	Jul. 23, 2008	1,784,000	1,784,000
	Aug. 19, 2008	5,003,300	—
	Nov. 27, 2008	2,412,000	2,412,000
	Dec. 4, 2008	1,000,000	—
	Mar. 24, 2009	5,580,200	4,536,720
	Mar. 26, 2009	1,240,000	391,120
		<b>19,019,500</b>	<b>11,123,840</b>
Natural Resources	May 29, 2008	<b>5,100,000</b>	<b>—</b>
Northern Development and Mines	Jun. 24, 2008	11,000,000	8,897,895
	Mar. 12, 2009	700,000	—
	Mar. 19, 2009	1,150,000	240,309
		<b>12,850,000</b>	<b>9,138,204</b>
Office of Francophone Affairs	Aug. 19, 2008	52,500	49,530
	Sep. 25, 2008	51,000	—
	Dec. 4, 2008	150,000	—
		<b>253,500</b>	<b>49,530</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Revenue	Aug. 19, 2008	<b>750,000</b>	—
Small Business and Consumer Services	Sep. 25, 2008	2,000,000	2,000,000
	Mar. 12, 2009	1,000,000	376,576
		<b>3,000,000</b>	<b>2,376,576</b>
Tourism	Jul. 23, 2008	1,310,000	1,310,000
	Jan. 29, 2009	5,336,700	—
	Feb. 26, 2009	862,600	828,547
	Apr. 9, 2009	57,600	—
	Apr. 16, 2009	2,823,800	—
		<b>10,390,700</b>	<b>2,138,547</b>
Training, Colleges and Universities	Aug. 19, 2008	1,059,900	—
	Aug. 19, 2008	380,800	380,800
	Aug. 19, 2008	4,800,000	—
	Aug. 19, 2008	5,884,900	5,580,900
	Feb. 23, 2009	4,647,900	—
	Mar. 12, 2009	1,110,000	1,075,407
	Mar. 26, 2009	120,000,000	—
	Apr. 8, 2009	2,455,400	1,680,044
	Apr. 16, 2009	1,735,200	—
	<b>142,074,100</b>	<b>8,717,151</b>	
Transportation	Feb. 23, 2009	11,625,000	11,625,000
	Feb. 26, 2009	88,800,000	45,651,708
	Mar. 25, 2009	11,330,000	9,240,671
	<b>111,755,000</b>	<b>66,517,379</b>	
<b>Total Treasury Board Orders</b>		<b>4,260,340,900</b>	<b>2,707,862,698</b>