

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. Although 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	May 19, 2011	3,000,000	—
	May 20, 2011	300,000	300,000
	Jun 16, 2011	5,718,600	5,718,600
	Jun 16, 2011	286,500	286,500
	Feb 15, 2012	21,801,400	21,797,092
	Mar 22, 2012	601,000	406,240
		31,707,500	28,508,432
Agriculture, Food and Rural Affairs	Jun 16, 2011	11,172,100	—
	Jul 14, 2011	4,000,000	—
	Jul 15, 2011	800,000	—
	Aug 11, 2011	13,402,800	—
	Aug 17, 2011	500,000	—
	Dec 14, 2011	4,000,000	4,000,000
	Feb 15, 2012	3,497,700	—
	Mar 13, 2012	11,000,000	4,875,024
		48,372,600	8,875,024
Attorney General	Apr 14, 2011	2,700,000	—
	Jun 16, 2011	20,100,000	—
	Mar 22, 2012	3,139,400	3,139,400
	Mar 22, 2012	23,028,600	17,517,124
		48,968,000	20,656,524
Cabinet Office	Jul 29, 2011	1,000,000	—

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Children and Youth Services	May 19, 2011	8,190,000	7,952,253
	Jun 16, 2011	1,800,000	—
	Jul 14, 2011	1,545,000	—
	Aug 11, 2011	1,360,000	—
	Aug 19, 2011	4,950,800	—
	Mar 14, 2012	6,746,500	—
		24,592,300	7,952,253
Citizenship and Immigration	May 17, 2011	687,500	687,500
	Aug 11, 2011	12,000,000	8,937,305
	Mar 22, 2012	266,600	266,600
	Mar 30, 2012	2,218,800	2,182,459
		15,172,900	12,073,864
Community and Social Services	Aug 22, 2011	642,100	634,183
	Mar 19, 2012	4,250,000	1,967,622
		4,892,100	2,601,805
Community Safety and Correctional Services	Mar 22, 2012	74,393,700	71,406,605
	Apr 11, 2012	3,730,000	2,705,155
		78,123,700	74,111,760
Economic Development and Trade	Apr 19, 2012	229,800	229,800
	Apr 19, 2012	29,900,000	17,392,207
		30,129,800	17,622,007
Education	May 19, 2011	1,710,200	—
	Aug 11, 2011	60,800	—
	Dec 8, 2011	51,500	—
	Mar 19, 2012	1,556,200	—
	Mar 19, 2012	2,000,000	—
	Mar 22, 2012	1,600,000	863,214
		6,978,700	863,214
Energy	Aug 9, 2011	3,874,600	3,874,600
	Aug 15, 2012	190,000,000	166,365,451
		193,874,600	170,240,051
Environment	May 19, 2011	700,000	659,962
	Jul 14, 2011	15,000,000	5,808,966
	Jul 14, 2011	3,675,000	1,419,858
	Mar 22, 2012	13,965,400	13,787,865
		33,340,400	21,676,651
Finance	Aug 9, 2011	3,000,000	—
	Jan 29, 2012	3,228,700	1,234,189
	Feb 13, 2012	809,900	—
	Mar 22, 2012	13,608,100	—
		20,646,700	1,234,189

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Government Services	Jun 16, 2011	1,324,400	670,797
	Jul 14, 2011	821,400	821,400
	Aug 9, 2011	238,000	—
	Aug 11, 2011	67,400	—
	Feb 15, 2012	550,000	550,000
	Mar 2, 2012	1,724,000	288,662
	Mar 5, 2012	3,325,200	3,325,200
		8,050,400	5,656,059
Health and Long-Term Care	Aug 11, 2011	2,000,000	—
	Oct 31, 2011	3,512,800	3,145,897
	Feb 6, 2012	8,290,500	5,824,478
	Feb 15, 2012	1,791,017,500	1,744,746,316
	Mar 19, 2012	1,105,600	—
	Mar 22, 2012	90,744,200	77,509,270
	Apr 19, 2012	2,000,000	—
		1,898,670,600	1,831,225,961
Health Promotion and Sport	Aug 9, 2011	5,000,000	—
	Aug 9, 2011	3,000,000	—
	Mar 19, 2012	29,629,800	20,644,554
		37,629,800	20,644,554
Infrastructure	Jun 16, 2011	36,440,000	—
	Aug 17, 2011	52,000,000	—
	Mar 22, 2012	20,413,900	—
	Apr 19, 2012	2,650,000	—
		111,503,900	—
Labour	Feb 7, 2012	752,000	287,814
Municipal Affairs and Housing	Aug 11, 2011	1,000,000	1,000,000
	Aug 22, 2011	5,000,000	5,000,000
	Mar 22, 2012	3,015,000	2,776,101
	Apr 19, 2012	753,000	752,707
		9,768,000	9,528,808
Natural Resources	Aug 11, 2011	2,000,000	2,000,000
	Aug 11, 2011	175,000,000	138,091,753
	Aug 11, 2011	3,150,000	—
	Apr 19, 2012	6,106,400	6,097,324
		186,256,400	146,189,077
Northern Development, Mines and Forestry	Apr 14, 2011	13,900,000	13,900,000
	Jul 14, 2011	4,500,000	585,074
	Aug 11, 2011	21,000,000	12,691,079
	Dec 8, 2011	792,000	602,853
	Mar 22, 2012	450,000	—
		40,642,000	27,779,006

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Research and Innovation	Aug 11, 2011	45,000,000	44,997,983
Revenue	Nov 22, 2011	10,000,000	10,000,000
	Jan 29, 2012	10,866,000	9,680,393
	Jan 29, 2012	34,894,700	7,168,166
	Feb 13, 2012	2,182,600	—
	Feb 15, 2012	13,682,600	—
		71,625,900	26,848,559
Tourism and Culture	Jul 14, 2011	3,500,000	2,192,105
	Jul 14, 2011	2,500,000	—
	Jul 14, 2011	3,000,000	3,000,000
	Jul 14, 2011	4,000,000	—
	Aug 11, 2011	400,000	400,000
	Aug 11, 2011	2,000,000	2,000,000
	Aug 11, 2011	8,000,000	8,000,000
	Aug 11, 2011	2,500,000	2,500,000
	Aug 11, 2011	2,100,000	868,562
	Aug 17, 2011	380,000	380,000
	Mar 19, 2012	5,164,800	5,164,800
	Mar 22, 2012	200,000	200,000
	Apr 13, 2012	8,418,900	7,872,916
		42,163,700	32,578,383
Training, Colleges and Universities	Jul 14, 2011	2,000,000	1,935,317
	Aug 11, 2011	1,101,700	1,101,700
	Aug 11, 2011	8,000,000	—
	Aug 19, 2011	6,000,000	6,000,000
	Dec 8, 2011	53,000,000	8,789,742
	Feb 15, 2012	26,000,000	—
	Feb 15, 2012	6,000,000	6,000,000
	Mar 19, 2012	451,000	—
	Mar 22, 2012	1,984,000	1,155,210
	Mar 22, 2012	2,500,000	2,500,000
	Mar 22, 2012	2,600,000	—
	Mar 22, 2012	500,000	—
		110,136,700	27,481,969
Transportation	Aug 17, 2011	8,549,000	—
	Feb 15, 2012	1,000,000	—
	Mar 19, 2012	585,000	—
	Mar 22, 2012	6,500,000	2,400,477
		16,634,000	2,400,477
Total Treasury Board Orders		3,116,632,700	2,542,034,424