

## Exhibit 4

# 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	Nov 25, 2014	50,000	—
	Mar 24, 2015	2,620,000	915,000
	Mar 24, 2015	3,300,000	3,298,000
	Mar 24, 2015	250,000	—
	Apr 14, 2015	174,000	89,819
		<b>6,394,000</b>	<b>4,302,819</b>
Agriculture, Food and Rural Affairs	Mar 9, 2015	<b>8,000,000</b>	<b>1,059,146</b>
Attorney General	Mar 2, 2015	25,000	24,480
	Mar 3, 2015	20,205,700	15,260,639
	Mar 24, 2015	3,483,500	3,483,500
	Apr 15, 2015	3,110,000	2,946,505
		<b>26,824,200</b>	<b>21,715,124</b>
Cabinet Office	Oct 2, 2014	5,000,000	5,000,000
	Oct 20, 2014	3,000,000	3,000,000
	Nov 4, 2014	5,000,000	2,027,789
		<b>13,000,000</b>	<b>10,027,789</b>
Children and Youth Services	Oct 21, 2014	1,928,000	—
	Mar 24, 2015	1,550,000	—
	Mar 24, 2015	6,501,200	—
		<b>9,979,200</b>	—
Citizenship, Immigration and International Trade	Nov 25, 2014	2,700,000	—
	Mar 24, 2015	3,975,100	2,566,547
	Mar 24, 2015	1,316,300	583,467
		<b>7,991,400</b>	<b>3,150,014</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community and Social Services	Jul 22, 2014	19,289,000	19,289,000
	Sep 9, 2014	7,867,100	3,782,138
	Mar 24, 2015	3,692,200	3,032,545
	Mar 25, 2015	6,970,000	2,900,000
		<b>37,818,300</b>	<b>29,003,683</b>
Community Safety and Correctional Services	Mar 3, 2015	<b>68,885,800</b>	<b>63,502,139</b>
Economic Development, Employment and Infrastructure	Aug 13, 2014	14,705,900	—
	Oct 21, 2014	8,800,000	—
	Dec 9, 2014	11,000,000	11,000,000
	Dec 18, 2014	252,000,000	252,000,000
	Jan 26, 2015	6,936,000	1,118,501
	Mar 24, 2015	65,000,000	18,805,400
	Mar 24, 2015	50,000	—
		<b>358,491,900</b>	<b>282,923,901</b>
Education	Nov 25, 2014	800,000	—
	Mar 3, 2015	13,067,900	12,568,689
	Mar 24, 2015	22,000	—
	Mar 24, 2015	1,555,700	286,487
		<b>15,445,600</b>	<b>12,855,176</b>
Environment and Climate Change	Mar 3, 2015	<b>9,816,200</b>	<b>9,616,034</b>
Finance	Oct 7, 2014	117,552,400	—
	Nov 25, 2014	856,200	—
	Dec 9, 2014	4,250,000	—
	Dec 17, 2014	211,805,600	—
	Dec 18, 2014	2,499,000	90,833
	Jan 26, 2015	474,091,400	—
	Feb 5, 2015	4,301,300	2,481,672
	Mar 24, 2015	442,086,400	—
	Mar 24, 2015	60,186,900	60,186,900
	Mar 24, 2015	1,914,400	—
	Jul 21, 2015	364,000,000	303,813,100
	<b>1,683,543,600</b>	<b>366,572,505</b>	
Government and Consumer Services	Nov 17, 2014	168,500	168,500
	Dec 9, 2014	6,390,300	2,798,048
	Feb 4, 2015	22,025,400	16,262,110
	Mar 24, 2015	3,350,000	1,335,381
		<b>31,934,200</b>	<b>20,564,039</b>
Health and Long-Term Care	Feb 17, 2015	1,484,671,700	1,424,054,129
	Mar 24, 2015	150,000	—
	Mar 24, 2015	297,665,900	280,762,174
		<b>1,782,487,600</b>	<b>1,704,816,303</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Labour	Nov 17, 2014	157,800	—
	Apr 27, 2015	45,000	—
		<b>202,800</b>	<b>—</b>
Lieutenant Governor	Mar 3, 2015	<b>125,000</b>	<b>78,143</b>
Municipal Affairs and Housing	Nov 4, 2014	7,800,000	7,800,000
	Jan 26, 2015	21,769,800	20,423,787
	Mar 3, 2015	5,800,000	1,947,150
		<b>35,369,800</b>	<b>30,170,937</b>
Natural Resources and Forestry	Sep 9, 2014	15,000,000	9,789,242
	Mar 24, 2015	8,926,300	3,246,155
		<b>23,926,300</b>	<b>13,035,397</b>
Northern Development and Mines	Mar 24, 2015	<b>1,505,800</b>	<b>1,309,189</b>
Office of Francophone Affairs	Sep 9, 2014	1,099,500	1,099,500
	Mar 3, 2015	75,000	75,000
	Mar 24, 2015	330,000	96,879
		<b>1,504,500</b>	<b>1,271,379</b>
Tourism, Culture and Sport	Nov 25, 2014	1,881,200	1,881,200
	Nov 25, 2014	5,048,000	3,171,684
	Jan 16, 2015	20,310,000	19,441,481
	Mar 23, 2015	1,219,200	609,443
	Mar 24, 2015	22,099,300	22,099,194
	Mar 24, 2015	7,185,900	4,242,009
	<b>57,743,600</b>	<b>51,445,011</b>	
Training, Colleges and Universities	Aug 13, 2014	8,340,000	—
	Mar 5, 2015	1,000,000	—
	Mar 6, 2015	7,570,800	—
	Mar 24, 2015	15,499,000	4,566,600
	Mar 24, 2015	65,101,800	—
	Mar 24, 2015	5,255,900	—
	Apr 14, 2015	500,000	349,715
	<b>103,267,500</b>	<b>4,916,315</b>	
Transportation	Dec 1, 2014	250,000	224,293
	Mar 31, 2015	6,700,000	1,723,591
		<b>6,950,000</b>	<b>1,947,884</b>
<b>Total Treasury Board Orders</b>		<b>4,291,207,300</b>	<b>2,634,282,927</b>





