

EXHIBIT THREE

Treasury Board Orders

Under sub-section 12(2)(e) of the *Audit Act*, the Provincial Auditor is required to annually report all orders of the Management Board of Cabinet authorizing 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, 2004

Ministry	Date of Order	Authorized \$	Expended \$
Agriculture and Food	Feb. 26, 2004	61,197,000	61,197,000
	Apr. 8, 2004	3,234,200	356,089
		<u>64,431,200</u>	<u>61,553,089</u>
Attorney General	Dec. 18, 2003	5,463,000	5,463,000
	Jan. 28, 2004	16,413,400	16,413,400
	Jan. 28, 2004	1,310,900	1,310,900
	Feb. 26, 2004	62,202,300	50,837,704
	Feb. 26, 2004	5,211,700	1,763,354
	Feb. 26, 2004	2,907,000	1,402,847
	Apr. 22, 2004	1,658,000	1,658,000
	<u>95,166,300</u>	<u>78,849,205</u>	
Cabinet Office	Apr. 22, 2004	<u>1,648,000</u>	<u>1,165,212</u>
Citizenship and Immigration	Mar. 25, 2004	<u>1,519,100</u>	<u>509,756</u>
Community, Family and Children's Services	Dec. 4, 2003	62,355,400	—
	Dec. 11, 2003	9,700,000	—
	Dec. 11, 2003	14,051,800	6,659,800
	Dec. 18, 2003	3,500,000	2,205,009
	Feb. 12, 2004	6,800,000	—
	Mar. 11, 2004	15,338,500	10,719,324
	Mar. 11, 2004	20,743,700	17,309,009
	<u>132,489,400</u>	<u>36,893,142</u>	
Consumer and Business Services	Feb. 12, 2004	2,620,200	2,620,200
	Mar. 25, 2004	4,053,400	4,050,618
		<u>6,673,600</u>	<u>6,670,818</u>

Ministry	Date of Order	Authorized \$	Expended \$
Culture	Aug. 6, 2003	271,933	—
	Aug. 28, 2003	1,367,200	1,173,443
	Sept. 19, 2003	7,500,000	7,500,000
	Dec. 4, 2003	3,500,000	3,500,000
	Dec. 11, 2003	397,300	397,300
	Feb. 26, 2004	5,440,700	5,440,700
	Apr. 8, 2004	65,200	65,200
	Apr. 22, 2004	1,020,000	75,952
		<u>19,562,333</u>	<u>18,152,595</u>
Economic Development and Trade	Apr. 22, 2004	<u>350,000</u>	<u>222,071</u>
Education	Mar. 25, 2004	<u>38,431,500</u>	<u>386,382</u>
Energy	June 19, 2003	<u>2,500,000</u>	<u>1,872,175</u>
Environment	Mar. 11, 2004	<u>3,840,400</u>	<u>2,132,223</u>
Finance	June 29, 2003	10,000,000	6,383,118
	Dec. 11, 2003	2,507,300	2,507,300
	Mar. 25, 2004	900,000	485,022
	Mar. 30, 2004	161,610,600	160,845,887
		<u>175,017,900</u>	<u>170,221,327</u>
Office of Francophone Affairs	Mar. 11, 2004	<u>59,000</u>	<u>—</u>
Health and Long-Term Care	Feb. 12, 2004	39,459,600	23,018,254
	Mar. 11, 2004	18,347,900	17,436,976
	Mar. 25, 2004	587,147,200	533,859,227
	Mar. 30, 2004	118,000,000	118,000,000
	Apr. 22, 2004	102,887,300	102,887,299
		<u>865,842,000</u>	<u>795,201,756</u>
Labour	Feb. 12, 2004	325,000	173,012
	Mar. 25, 2004	1,114,000	—
		<u>1,439,000</u>	<u>173,012</u>
Management Board Secretariat	Aug. 18, 2003	6,640,000	6,640,000
	Dec. 4, 2003	36,314,000	29,674,000
	Mar. 11, 2004	23,978,900	14,693,905
		<u>66,932,900</u>	<u>51,007,905</u>
Municipal Affairs and Housing	Aug. 6, 2003	6,000,000	6,000,000
	Feb. 26, 2004	42,184,100	28,860,454
	May 6, 2004	7,900,000	6,887,182
		<u>56,084,100</u>	<u>41,747,636</u>
Natural Resources	June 5, 2003	27,400,000	27,400,000
	June 26, 2003	33,170,000	33,170,000
	Aug. 18, 2003	15,100,000	13,904,945
	Mar. 11, 2004	6,335,100	4,781,403
		<u>82,005,100</u>	<u>79,256,348</u>

Ministry	Date of Order	Authorized \$	Expended \$
Northern Development and Mines	Nov. 27, 2003	13,200,000	2,942,219
	Dec. 4, 2003	1,900,000	706,387
	Feb. 26, 2004	412,600	412,600
	Apr. 22, 2004	150,000	32,145
		<u>15,662,600</u>	<u>4,093,351</u>
Ontario Native Affairs Secretariat	Apr. 22, 2004	<u>1,725,000</u>	<u>186,207</u>
Office of the Premier	Feb. 12, 2004	<u>2,674,200</u>	<u>2,332,237</u>
Public Safety and Security	July 29, 2003	145,155,200	129,112,450
	Dec. 4, 2003	751,400	751,400
	Dec. 11, 2003	44,781,900	44,346,939
	Dec. 18, 2003	43,480,000	43,480,000
	Feb. 12, 2004	520,900	520,900
	Feb. 12, 2004	5,891,200	5,891,200
	Feb. 12, 2004	6,276,200	6,276,200
	Feb. 26, 2004	733,700	733,700
	Feb. 26, 2004	47,136,600	41,084,240
	Mar. 25, 2004	16,526,500	15,519,105
	Apr. 8, 2004	2,880,800	31,212
		<u>314,134,400</u>	<u>287,747,346</u>
Tourism and Recreation	May 20, 2003	83,797,200	77,260,312
	Aug. 6, 2003	2,831,700	—
	Feb. 12, 2004	490,000	490,000
	Mar. 25, 2004	1,624,000	738,900
		<u>88,742,900</u>	<u>78,489,212</u>
Training, Colleges and Universities	Dec. 4, 2003	19,286,000	19,286,000
	Mar. 11, 2004	19,761,000	8,763,675
		<u>39,047,000</u>	<u>28,049,675</u>
Transportation	Nov. 20, 2003	64,000,000	64,000,000
	Dec. 11, 2003	30,086,500	30,086,500
	Mar. 25, 2004	22,307,800	21,631,589
	Mar. 29, 2004	65,000,000	28,118,711
	May 6, 2004	5,556,900	5,273,157
	May 6, 2004	2,676,800	2,676,800
	<u>189,628,000</u>	<u>151,786,757</u>	
TOTAL TREASURY BOARD ORDERS		2,265,605,933	1,898,699,437