

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 (\$)
Agriculture, Food and Rural Affairs	May 17, 2007	4,296,500	—
	May 17, 2007	1,500,000	1,500,000
	Jun. 7, 2007	53,225,000	—
	Jun. 21, 2007	500,000	—
	Aug. 16, 2007	1,000,000	—
	Aug. 16, 2007	8,772,600	2,270,342
	Jan. 10, 2008	2,200,000	—
	Jan. 16, 2008	1,600,000	—
	Mar. 6, 2008	2,950,000	179,548
	Mar. 25, 2008	12,500,000	7,451,403
	Mar. 26, 2008	1,000,000	—
	Mar. 27, 2008	5,000,000	—
		94,544,100	11,401,293
Attorney General	Apr. 26, 2007	1,790,000	—
	Jun. 21, 2007	1,200,000	1,200,000
	Jun. 21, 2007	3,843,100	2,810,600
	Jun. 21, 2007	11,874,600	10,850,200
	Jul. 19, 2007	3,702,000	2,910,530
	Aug. 16, 2007	122,600	—
	Jan. 24, 2008	101,296,800	101,278,524
	Mar. 6, 2008	56,829,100	46,345,670
	Mar. 6, 2008	1,682,000	—
	Mar. 25, 2008	25,000,000	24,818,155
	Apr. 10, 2008	7,200,000	6,177,470
		214,540,200	196,391,149

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Children and Youth Services	Jun. 21, 2007	97,500,000	83,740,830
	Jun. 21, 2007	530,000	530,000
	Jul. 19, 2007	500,000	500,000
	Feb. 11, 2008	10,015,200	9,888,709
	Feb. 14, 2008	17,800,000	17,800,000
	Mar. 6, 2008	399,800	—
	Mar. 6, 2008	3,000,000	3,000,000
	Mar. 6, 2008	10,300,000	10,300,000
	Mar. 6, 2008	5,978,300	5,480,101
	Mar. 25, 2008	15,000,000	15,000,000
	Mar. 27, 2008	400,000	—
	Apr. 10, 2008	28,050,000	25,376,502
			189,473,300
Citizenship and Immigration	Feb. 14, 2008	100,000	100,000
	Mar. 25, 2008	1,500,000	—
	Mar. 27, 2008	3,254,400	2,682,617
		4,854,400	2,782,617
Community and Social Services	Jun. 21, 2007	846,000	—
	Jun. 21, 2007	6,752,900	6,752,900
	Jul. 19, 2007	4,400,000	—
	Jan. 24, 2008	33,070,000	33,070,000
	Jan. 24, 2008	6,700,000	4,785,840
	Feb. 14, 2008	15,700,000	15,700,000
	Mar. 6, 2008	29,100,000	21,581,675
	Mar. 25, 2008	15,000,000	13,949,999
	Mar. 27, 2008	1,200,000	300,000
	Mar. 27, 2008	122,250,000	96,271,799
		235,018,900	192,412,213
Community Safety and Correctional Services	Jun. 7, 2007	1,000,000	—
	Jun. 21, 2007	1,050,700	1,050,700
	Jun. 21, 2007	384,200	384,200
	Aug. 16, 2007	135,600	135,600
	Aug. 16, 2007	2,640,700	2,640,700
	Jan. 24, 2008	161,400	161,400
	Jan. 24, 2008	2,128,000	2,128,000
	Feb. 14, 2008	5,054,300	3,848,443
	Feb. 14, 2008 ^a	—	—
	Feb. 22, 2008	10,086,800	10,086,800
	Mar. 6, 2008	13,103,800	9,601,800
	Mar. 25, 2008	5,000,000	4,817,744

a. A Treasury Board order for \$152,500,000 was issued on February 14, 2008, but was subsequently rescinded on March 27, 2008.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community Safety and Correctional Services (continued)	Mar. 27, 2008	61,634,000	47,859,721
	Apr. 10, 2008	13,000,000	9,591,543
		115,379,500	92,306,651
Culture	Nov. 28, 2007	200,000	200,000
	Mar. 25, 2008	75,511,000	65,187,197
		75,711,000	65,387,197
Economic Development and Trade	Dec. 13, 2007	5,000,000	5,000,000
	Jan. 24, 2008	2,850,000	2,000,000
	Mar. 18, 2008	150,000	—
	Apr. 10, 2008	29,985,000	25,770,250
		37,985,000	32,770,250
Education	May 17, 2007	3,046,800	—
	Jun. 21, 2007	1,750,000	—
	Jul. 16, 2007	3,000,000	—
	Aug. 30, 2007	11,299,500	—
	Mar. 11, 2008	7,000,000	4,588,569
		26,096,300	4,588,569
Energy	Jun. 18, 2007	19,350,000	9,986,556
	Jun. 21, 2007	2,470,000	—
		21,820,000	9,986,556
Environment	Jun. 21, 2007	2,390,600	2,117,256
	Aug. 30, 2007	1,062,700	—
	Mar. 6, 2008	19,250,000	19,250,000
	Mar. 27, 2008	4,000,000	3,809,859
	Mar. 31, 2008	10,490,400	10,344,906
	Apr. 4, 2008	2,809,400	2,340,848
		40,003,100	37,862,869
Finance	Jun. 21, 2007	300,000	—
	Aug. 13, 2007	1,000,000	460,861
	Aug. 16, 2007	179,200	—
	Mar. 6, 2008	342,475,000	—
	Mar. 25, 2008	22,000,000	2,392,098
	Mar. 27, 2008	65,155,000	—
		431,109,200	2,852,959
Government Services	Apr. 26, 2007	67,800,000	67,800,000
	Jun. 21, 2007	300,000	300,000

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Government Services (continued)	Jan. 24, 2008 ^b	9,087,000	8,737,000
	Mar. 6, 2008 ^b	1,100,000	1,100,000
	Mar. 6, 2008 ^b	43,647,300	34,237,574
	Mar. 28, 2008 ^b	1,156,500	1,028,945
	Aug. 19, 2008	4,783,900	4,782,903
		127,874,700	117,986,422
Health and Long-Term Care	Jul. 19, 2007	800,000	—
	Jul. 25, 2007	39,200,000	—
	Jan. 31, 2008	1,926,500	1,926,273
	Feb. 20, 2008	15,040,100	12,838,891
	Mar. 6, 2008	547,244,500	546,252,942
	Mar. 13, 2008	8,421,000	8,056,421
	Mar. 27, 2008	129,359,800	118,772,741
	Aug. 19, 2008	44,000,000	37,902,665
		785,991,900	725,749,933
Health Promotion	Mar. 6, 2008	200,000	—
	Mar. 18, 2008	192,700	—
		392,700	—
Intergovernmental Affairs	Aug. 10, 2007	200,000	200,000
	Sep. 7, 2007	200,000	200,000
	Sep. 13, 2007	150,000	150,000
	Oct. 5, 2007	50,000	50,000
	Nov. 22, 2007	200,000	200,000
	Mar. 25, 2008	5,000,000	4,643,225
		5,800,000	5,443,225
Labour	Jan. 2, 2008	70,000	12,237
	Feb. 19, 2008	115,000	—
		185,000	12,237
Municipal Affairs and Housing	Jun. 7, 2007	6,000,000	—
	Aug. 22, 2007	1,200,000	1,198,000
	Mar. 6, 2008	7,000,000	6,743,653
	Mar. 28, 2008	835,200	387,611
		15,035,200	8,329,264
Natural Resources	May 17, 2007	2,319,400	2,319,400
	Jun. 21, 2007	1,885,000	1,885,000
	Jun. 21, 2007	51,400,000	29,809,638
	Jan. 24, 2008	13,313,500	13,313,500

b. The name of the Ministry when these Treasury Board orders were issued was Government and Consumer Services.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Natural Resources (continued)	Mar. 6, 2008	13,900,000	4,670,431
	Mar. 6, 2008	3,502,500	1,011,810
		86,320,400	53,009,779
Northern Development and Mines	Jun. 21, 2007	400,000	400,000
	Jan. 24, 2008	7,000,000	7,000,000
	Mar. 3, 2008	50,000	—
	Mar. 25, 2008	9,700,000	9,700,000
	Mar. 27, 2008	10,400,000	9,347,263
	Mar. 27, 2008	12,000,000	11,862,205
		39,550,000	38,309,468
Office of Francophone Affairs	Jun. 4, 2007	541,000	541,000
	Jul. 19, 2007	51,000	51,000
	Mar. 6, 2008	115,200	101,365
		707,200	693,365
Office of the Lieutenant Governor	Feb. 14, 2008	180,000	177,334
Ontario Secretariat for Aboriginal Affairs	Jun. 21, 2007	3,200,000	3,200,000
	Aug. 16, 2007	6,631,500	1,099,414
		9,831,500	4,299,414
Public Infrastructure Renewal	Aug. 16, 2007	10,678,000	—
	Aug. 16, 2007	50,000,000	50,000,000
	Feb. 14, 2008	33,249,400	33,249,400
	Mar. 6, 2008	58,610,500	—
	Mar. 6, 2008 ^c	—	—
	Mar. 31, 2008	5,142,900	107,124
	Apr. 10, 2008	20,000,000	—
		177,680,800	83,356,524
Research and Innovation	Jul. 25, 2007	3,500,000	3,500,000
	Jan. 2, 2008	5,000,000	2,800,000
	Jan. 24, 2008	34,960,000	24,330,000
	Feb. 14, 2008	10,000,000	—
	Mar. 25, 2008	36,500,000	26,499,683
		89,960,000	57,129,683
Revenue	Jun. 21, 2007	8,573,900	—
	Aug. 16, 2007	3,036,700	—
	Aug. 16, 2007	7,889,500	—
		19,500,100	—

c. A Treasury Board order for \$761,300 was issued on March 6, 2008, but was subsequently rescinded on April 10, 2008.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Small Business and Entrepreneurship	Mar. 25, 2008	6,000,000	5,053,955
Tourism	Jun. 21, 2007	1,709,400	1,709,400
	Jul. 25, 2007	1,900,000	1,900,000
	Nov. 15, 2007	10,906,700	4,383,498
	Dec. 13, 2007	10,000,000	10,000,000
	Jan. 16, 2008	20,000,000	20,000,000
	Feb. 12, 2008	3,000,000	3,000,000
	Feb. 12, 2008	10,900,000	10,900,000
	Mar. 6, 2008	3,451,000	3,451,000
	Mar. 18, 2008	900,000	900,000
	Mar. 27, 2008	1,371,800	1,224,683
		64,138,900	57,468,581
Training, Colleges and Universities	May 17, 2007	2,453,200	2,453,200
	Jun. 21, 2007	7,300,000	7,300,000
	Aug. 30, 2007	750,000	750,000
	Nov. 27, 2007	7,387,500	7,387,500
	Jan. 16, 2008	373,000,000	373,000,000
	Feb. 11, 2008	91,350,000	91,350,000
	Mar. 6, 2008	13,294,900	8,748,962
	Mar. 25, 2008	34,468,000	31,585,341
	Mar. 27, 2008	5,770,500	1,999,999
	Aug. 19, 2008	4,976,200	4,976,163
		540,750,300	529,551,165
Transportation	Jun. 7, 2007	3,000,000	3,000,000
	Jun. 21, 2007	1,854,800	1,073,145
	Jun. 21, 2007	998,300	—
	Jun. 21, 2007	46,026,100	30,579,000
	Jul. 19, 2007	878,900	—
	Jul. 25, 2007	890,000	890,000
	Dec. 13, 2007	7,000,000	7,000,000
	Jan. 2, 2008	300,000,000	291,632,221
	Jan. 16, 2008	200,000,000	169,490,994
	Jan. 24, 2008	5,773,000	1,585,038
	Mar. 6, 2008	15,826,300	—
Transportation (continued)	Mar. 18, 2008	2,616,900	—
	Apr. 3, 2008	7,700,000	6,899,894
		592,564,300	512,150,292
Total Treasury Board Orders		4,048,998,000	3,019,079,106