

## 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                  | Jun. 17, 2010 | 2,800,000         | 2,800,000         |
|                                     | Jun. 17, 2010 | 500,000           | —                 |
|                                     | Aug. 23, 2010 | 3,640,000         | 1,467,200         |
|                                     | Oct. 21, 2010 | 5,195,100         | 5,089,000         |
|                                     | Oct. 21, 2010 | 523,000           | —                 |
|                                     | Feb. 17, 2011 | 1,060,000         | —                 |
|                                     | Feb. 17, 2011 | 5,090,000         | —                 |
|                                     | Apr. 14, 2011 | 290,000           | —                 |
|                                     |               | <b>19,098,100</b> | <b>9,356,200</b>  |
| Agriculture, Food and Rural Affairs | Jul. 28, 2010 | 9,000,000         | —                 |
|                                     | Mar. 22, 2011 | 28,000,000        | 13,073,844        |
|                                     |               | <b>37,000,000</b> | <b>13,073,844</b> |
| Attorney General                    | Dec. 2, 2010  | 450,000           | —                 |
|                                     | Feb. 17, 2011 | 2,528,700         | 2,528,700         |
|                                     | Mar. 29, 2011 | 4,832,300         | 1,164,099         |
|                                     | Mar. 29, 2011 | 200,500           | 409               |
|                                     |               | <b>8,011,500</b>  | <b>3,693,208</b>  |
| Cabinet Office                      | Jun. 17, 2010 | 770,000           | —                 |
|                                     | Aug. 5, 2010  | 200,000           | —                 |
|                                     | Aug. 12, 2010 | 800,000           | —                 |
|                                     |               | <b>1,770,000</b>  | <b>—</b>          |
| Children and Youth Services         | Nov. 15, 2010 | 397,000           | —                 |
|                                     | Feb. 17, 2011 | 30,300,000        | 30,300,000        |
|                                     | Mar. 3, 2011  | 4,500,000         | 3,577,800         |
|                                     | Mar. 3, 2011  | 10,600,000        | 10,600,000        |
|                                     | Mar. 18, 2011 | 31,304,000        | 16,927,921        |
|                                     | Apr. 14, 2011 | 2,269,800         | —                 |
|                                     |               | <b>79,370,800</b> | <b>61,405,721</b> |

| Ministry                                   | Date of Order | Authorized (\$)    | Expended (\$)      |
|--|---------------|--------------------|--------------------|
| Citizenship and Immigration                | Mar. 31, 2011 | <b>820,300</b>     | <b>724,020</b>     |
| Community and Social Services              | Mar. 24, 2011 | <b>800,000</b>     | —                  |
| Community Safety and Correctional Services | Jul. 7, 2010  | 2,600,000          | —                  |
|  | Mar. 29, 2011 | 20,258,600         | 17,810,856         |
|  | Apr. 14, 2011 | 65,443,600         | 63,503,597         |
|  |               | <b>88,302,200</b>  | <b>81,314,453</b>  |
| Economic Development and Trade             | Sep. 16, 2010 | 31,800,000         | —                  |
|  | Nov. 29, 2010 | 1,975,000          | —                  |
|  | Dec. 2, 2010  | 700,000            | —                  |
|  |               | <b>34,475,000</b>  | —                  |
| Education                                  | Apr. 15, 2010 | 850,000            | 850,000            |
|  | Sep. 16, 2010 | 20,861,200         | 13,983,065         |
|  | Nov. 18, 2010 | 835,812,700        | 834,772,700        |
|  | Mar. 29, 2011 | 4,249,400          | —                  |
|  | Mar. 30, 2011 | 1,193,600          | —                  |
|  | Apr. 11, 2011 | 5,279,000          | 2,073,673          |
|  | Apr. 14, 2011 | 37,409,600         | —                  |
|  |               | <b>905,655,500</b> | <b>851,679,438</b> |
| Energy and Infrastructure*                 | Sep. 16, 2010 | 39,245,000         | —                  |
|  | Oct. 21, 2010 | 25,300,000         | 25,300,000         |
|  | Jan. 24, 2011 | 300,000,000        | 299,826,592        |
|  | Jan. 27, 2011 | 85,100,000         | 85,100,000         |
|  | Feb. 17, 2011 | 5,000,000          | —                  |
|  | Mar. 29, 2011 | 13,983,000         | —                  |
|  | Apr. 11, 2011 | 2,840,900          | 2,840,900          |
|  | Apr. 14, 2011 | 2,000,200          | —                  |
|  | Apr. 14, 2011 | 26,820,000         | 24,420,000         |
|  | May 19, 2011  | 108,270,000        | 106,828,837        |
|  |               | <b>608,559,100</b> | <b>544,316,329</b> |
| Environment                                | Feb. 17, 2011 | <b>21,915,900</b>  | <b>21,876,941</b>  |
| Finance                                    | Aug. 23, 2010 | 470,200            | —                  |
|  | Aug. 23, 2010 | 12,000,000         | —                  |
|  | Sep. 13, 2010 | 234,500            | —                  |
|  | Sep. 16, 2010 | 15,000,000         | —                  |
|  | Feb. 17, 2011 | 18,627,200         | 12,039,672         |
|  | Mar. 29, 2011 | 30,031,700         | —                  |
|  | Mar. 29, 2011 | 62,431,600         | —                  |
|  | Mar. 29, 2011 | 450,000,000        | 447,000,000        |
|  | Apr. 11, 2011 | 1,452,100          | —                  |
|  |               | <b>590,247,300</b> | <b>459,039,672</b> |

\* Now two separate ministries—Ministry of Energy and Ministry of Infrastructure

| Ministry                                 | Date of Order | Authorized (\$)      | Expended (\$)        |
|--|---------------|----------------------|----------------------|
| Government Services                      | Jun. 17, 2010 | 2,405,000            | —                    |
|  | Jun. 17, 2010 | 2,383,000            | —                    |
|  | Nov. 18, 2010 | 5,000,000            | —                    |
|  | Dec. 2, 2010  | 4,506,600            | 4,506,600            |
|  | Dec. 2, 2010  | 2,221,200            | 2,221,200            |
|  | Dec. 16, 2010 | 152,223,000          | 130,631,561          |
|  | Jan. 27, 2011 | 495,000              | 493,552              |
|  | Feb. 17, 2011 | 3,773,400            | 3,709,675            |
|  | Feb. 28, 2011 | 10,822,300           | 7,658,554            |
|  | Apr. 8, 2011  | 900,000              | —                    |
|  | Apr. 11, 2011 | 208,700              | —                    |
|  | Jun. 16, 2011 | 6,518,800            | 6,387,886            |
|  |               | <b>191,457,000</b>   | <b>155,609,028</b>   |
| Health and Long-Term Care                | Aug. 23, 2010 | 4,964,800            | —                    |
|  | Oct. 15, 2010 | 3,442,300            | 3,373,858            |
|  | Dec. 2, 2010  | 1,602,200            | 1,602,200            |
|  | Dec. 2, 2010  | 5,860,000            | 4,308,317            |
|  | Jan. 27, 2011 | 8,925,900            | 6,666,402            |
|  | Feb. 17, 2011 | 1,324,348,000        | 1,301,047,904        |
|  | Apr. 14, 2011 | 37,567,900           | 30,016,652           |
|  |               | <b>1,386,711,100</b> | <b>1,347,015,333</b> |
| Health Promotion and Sport               | Sep. 16, 2010 | 6,836,800            | —                    |
|  | Mar. 23, 2011 | 1,150,000            | 378,221              |
|  | Apr. 14, 2011 | 175,000              | —                    |
|  |               | <b>8,161,800</b>     | <b>378,221</b>       |
| Labour                                   | Feb. 3, 2011  | <b>1,155,700</b>     | <b>625,285</b>       |
| Municipal Affairs and Housing            | Jun. 17, 2010 | 1,000,000            | 1,000,000            |
|  | Sep. 16, 2010 | 199,300              | 199,300              |
|  | Jan. 27, 2011 | 25,000,000           | 21,120,000           |
|  | Feb. 17, 2011 | 6,683,900            | 5,272,185            |
|  | Mar. 3, 2011  | 20,000,000           | 19,466,763           |
|  | May 19, 2011  | 1,122,000            | —                    |
|  |               | <b>54,005,200</b>    | <b>47,058,248</b>    |
| Natural Resources                        | Jul. 7, 2010  | 57,100,000           | 34,999,328           |
|  | Sep. 16, 2010 | 22,942,000           | 11,958,642           |
|  | Dec. 2, 2010  | 3,500,000            | 3,500,000            |
|  | Dec. 2, 2010  | 1,000,000            | 1,000,000            |
|  | Apr. 14, 2011 | 9,117,600            | 7,897,497            |
|  |               | <b>93,659,600</b>    | <b>59,355,467</b>    |
| Northern Development, Mines and Forestry | Sep. 16, 2010 | 18,586,000           | —                    |
|  | Oct. 21, 2010 | 8,800,000            | 8,628,783            |
|  | Dec. 2, 2010  | 1,500,000            | 1,500,000            |
|  | Jan. 27, 2011 | 1,991,700            | 1,991,700            |

| Ministry   | Date of Order     | Authorized (\$)      | Expended (\$)        |
|--|-------------------|----------------------|----------------------|
| Northern Development, Mines and Forestry (continued) | Mar. 16, 2011     | 5,735,000            | 1,338,430            |
|  | Apr. 11, 2011     | 1,070,700            | —                    |
|  | Apr. 14, 2011     | 11,606,000           | 10,813,629           |
|  |                   | <b>49,289,400</b>    | <b>24,272,542</b>    |
| Office of Francophone Affairs                        | Nov. 18, 2010     | <b>465,000</b>       | —                    |
| Revenue  | Jun. 17, 2010     | 20,000,000           | 6,366,477            |
|  | Jun. 17, 2010     | 2,645,900            | 2,480,000            |
|  | Aug. 23, 2010     | 40,869,800           | 2,930,115            |
|  | Sep. 16, 2010     | 1,200,000            | —                    |
|  | Jan. 24, 2011     | 3,315,600            | —                    |
|  | Feb. 17, 2011     | 5,100,000            | —                    |
|  | Apr. 11, 2011     | 1,490,900            | —                    |
|  |                   | <b>74,622,200</b>    | <b>11,776,592</b>    |
| Tourism and Culture                                  | Jun. 17, 2010     | 3,950,000            | 3,950,000            |
|  | Aug. 23, 2010     | 1,000,000            | 1,000,000            |
|  | Sep. 16, 2010     | 29,017,400           | 25,185,953           |
|  | Sep. 16, 2010     | 10,000,000           | 2,226,629            |
|  | Nov. 18, 2010     | 2,000,000            | 2,000,000            |
|  | Apr. 4, 2011      | 4,926,200            | 4,664,642            |
|  | Apr. 11, 2011     | 65,700               | —                    |
|  | Apr. 15, 2011     | 10,400,000           | —                    |
|  | <b>61,359,300</b> | <b>39,027,224</b>    |                      |
| Training, Colleges and Universities                  | Sep. 16, 2010     | 7,760,000            | —                    |
|  | Feb. 10, 2011     | 3,497,000            | 404,247              |
|  |                   | <b>11,257,000</b>    | <b>404,247</b>       |
| Transportation                                       | Sep. 16, 2010     | 124,450,000          | 9,547,517            |
|  | Oct. 26, 2010     | 5,000,000            | 4,994,540            |
|  | Mar. 30, 2011     | 1,600,000            | 169,930              |
|  | Apr. 11, 2011     | 758,000              | —                    |
|  |                   | <b>131,808,000</b>   | <b>14,711,987</b>    |
| <b>Total Treasury Board Orders</b>                   |                   | <b>4,459,977,000</b> | <b>3,746,714,000</b> |