

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	Jun 16, 2015	300,000	—
	Jul 14, 2015	817,400	—
	Jul 21, 2015	500,000	500,000
	Sep 15, 2015	4,000,000	4,000,000
	Jan 26, 2016	5,000,000	—
	Feb 29, 2016	1,722,200	1,586,136
		12,339,600	6,086,136
Agriculture, Food and Rural Affairs	Jan 26, 2016	42,600,000	37,999,518
	Mar 21, 2016	13,500,000	2,086,843
		56,100,000	40,086,361
Attorney General	May 26, 2015	1,000,000	—
	Sep 15, 2015	115,000	—
	Sep 15, 2015	420,000	337,000
	Dec 22, 2015	1,000,000	1,000,000
	Mar 1, 2016	37,664,800	31,538,547
	Apr 11, 2016	350,000	250,000
	Aug 23, 2016	894,700	—
		41,444,500	33,125,547
Cabinet Office	May 15, 2015	1,000,000	1,000,000
	Sep 11, 2015	2,000,000	1,967,367
		3,000,000	2,967,367
Children and Youth Services	Sep 9, 2015	250,000	—
	Feb 16, 2016	11,032,200	8,571,923
	Mar 29, 2016	5,700,000	273,363
	Mar 29, 2016	1,500,000	860,275
	Aug 23, 2016	1,235,200	—
		19,717,400	9,705,561

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Citizenship, Immigration and International Trade	Jun 11, 2015	2,970,600	2,970,600
	Jun 16, 2015	500,000	—
	Jun 16, 2015	600,000	—
	Sep 11, 2015	1,800,000	—
	Nov 23, 2015	3,504,000	3,010,494
	Feb 11, 2016	511,000	—
	Mar 1, 2016	2,876,800	2,165,951
	Mar 15, 2016	42,300	—
	Apr 5, 2016	99,500	—
		12,904,200	8,147,045
Community and Social Services	Feb 11, 2016	17,127,800	17,127,800
	Feb 11, 2016	3,692,200	3,692,200
	Feb 16, 2016	186,243,300	166,000,354
	Mar 22, 2016	1,500,000	—
	Mar 31, 2016	1,706,000	1,706,000
	Mar 31, 2016	4,759,000	3,769,095
		215,028,300	192,295,449
Community Safety and Correctional Services	Nov 17, 2015	685,000	685,000
	Mar 1, 2016	77,202,400	75,488,723
	Apr 14, 2016	7,327,000	3,439,000
	Aug 23, 2016	29,136,900	6,549,430
		114,351,300	86,162,153
Economic Development, Employment and Infrastructure	Jun 16, 2015	50,000	—
	Jan 26, 2016	7,000,000	2,960,356
	Jan 26, 2016	25,000,000	—
	Jan 26, 2016	74,000,000	—
	Feb 16, 2016	4,000,000	867,437
	Apr 5, 2016	1,039,600	305,539
		111,089,600	4,133,332
Education	Jun 16, 2015	1,000,000	1,000,000
	Jun 16, 2015	50,000	50,000
	Feb 11, 2016	4,920,700	4,920,700
	Mar 2, 2016	1,870,000	1,613,122
	Aug 23, 2016	41,467,000	22,767,450
		49,307,700	30,351,272
Energy	Jan 26, 2016	108,000,000	4,536,310
	Mar 22, 2016	4,500,000	—
		112,500,000	4,536,310
Environment and Climate Change	Jan 26, 2016	1,000,000	1,000,000
	Feb 11, 2016	3,050,000	3,050,000
	Mar 15, 2016	665,000	8,526
	Apr 12, 2016	5,500,400	5,034,642
		10,215,400	9,093,168

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Finance	Oct 22, 2015	24,000,000	22,964,191
	Dec 3, 2015	3,400,000	2,937,572
	Jan 20, 2016	3,268,400	1,277,346
	Jan 26, 2016	6,000,000	3,723,110
	Mar 15, 2016	6,805,000	3,704,254
		43,473,400	34,606,473
Government and Consumer Services	Feb 11, 2016	1,471,600	1,471,600
	Mar 22, 2016	19,951,500	13,461,483
		21,423,100	14,933,083
Health and Long-Term Care	May 26, 2015	10,120,000	—
	Feb 16, 2016	1,036,550,700	1,036,550,700
	Mar 22, 2016	281,488,600	235,899,928
	Apr 12, 2016	99,500,000	84,995,449
		1,427,659,300	1,357,446,077
Labour	Feb 8, 2016	150,000	79,449
Municipal Affairs and Housing	Aug 25, 2015	40,284,600	38,400,913
	Aug 25, 2015	1,000	1,000
	Dec 1, 2015	280,000	276,000
	Jan 26, 2016	92,000,000	—
	Jan 26, 2016	1,820,700	—
	Feb 16, 2016	2,100,000	—
	Mar 1, 2016	4,620,000	2,591,086
		141,106,300	41,268,999
Natural Resources and Forestry	Oct 6, 2015	29,600,000	27,050,214
	Mar 22, 2016	8,965,200	6,606,755
		38,565,200	33,656,969
Northern Development and Mines	Mar 1, 2016	3,954,300	—
	Mar 22, 2016	150,000	—
	Mar 22, 2016	9,940,600	9,681,054
		14,044,900	9,681,054
Office of Francophone Affairs	Jun 16, 2015	35,000	—
Tourism, Culture and Sport	May 26, 2015	3,500,000	1,692,193
	Jun 16, 2015	350,000	350,000
	Sep 15, 2015	16,800,000	16,800,000
	Jan 21, 2016	3,002,500	2,985,070
	Mar 10, 2016	1,150,000	1,094,095
	Mar 22, 2016	832,000	—
	Apr 5, 2016	1,000,000	—
	Aug 23, 2016	167,205,000	140,076,168
		193,839,500	162,997,526

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Training, Colleges and Universities	Jan 28, 2016	3,300,000	2,862,616
	Feb 29, 2016	1,265,000	—
	Mar 1, 2016	50,868,200	—
	Mar 22, 2016	25,116,000	8,347,908
		80,549,200	11,210,524
Transportation	Jun 16, 2015	160,000	160,000
	Jan 21, 2016	4,726,600	—
	Jan 26, 2016	20,000,000	20,000,000
	Mar 1, 2016	190,000,000	143,694,524
	Aug 23, 2016	55,000,000	—
		269,886,600	163,854,524
Treasury Board Secretariat	Oct 6, 2015	9,800,000	—
	Oct 7, 2015	7,958,100	—
	Dec 3, 2015	242,101,200	—
	Dec 3, 2015	5,910,600	2,770,491
	Dec 3, 2015	2,000,000	—
	Jan 18, 2016	3,711,700	2,915,700
	Mar 1, 2016	580,230,400	—
	Mar 1, 2016	106,338,100	—
	Mar 22, 2016	550,000	—
	Aug 23, 2016	15,383,400	—
	973,983,500	5,686,191	
Total Treasury Board Orders		3,962,714,000	2,262,110,570