

## 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	Sep 27, 2016	1,803,300	1,803,300
	Sep 27, 2016	352,700	352,700
	Sep 27, 2016	4,310,000	4,205,045
	Sep 27, 2016	500,000	500,000
	Sep 27, 2016	660,000	660,000
	Oct 18, 2016	1,800,000	1,800,000
	Oct 18, 2016	500,000	500,000
	Mar 15, 2017	570,500	570,500
	Mar 21, 2017	6,500,000	4,192,245
	Mar 30, 2017	655,000	441,092
	Jun 13, 2017	29,029,900	29,027,888
		<b>46,681,400</b>	<b>44,052,770</b>
Advanced Education and Skills Development	Jan 9, 2017	2,060,000	670,689
	Jan 9, 2017	1,200,000	—
	Jan 9, 2017	305,700	231,410
	Jan 16, 2017	180,786,000	76,052,882
	Mar 6, 2017	50,000,000	—
	Mar 15, 2017	3,599,500	—
	Mar 21, 2017	5,000,000	—
	Mar 30, 2017	1,500,000	—
		<b>244,451,200</b>	<b>76,954,981</b>
Agriculture, Food and Rural Affairs	Sep 27, 2016	116,420,000	—
	Sep 27, 2016	3,130,000	—
	Mar 1, 2017	2,800,000	1,229,271
	Mar 2, 2017	31,000,000	16,768,642
	Mar 21, 2017	19,000,000	—
		<b>172,350,000</b>	<b>17,997,913</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Attorney General	Oct 18, 2016	1,906,500	—
	Oct 18, 2016	2,250,000	1,634,152
	Oct 25, 2016	4,000,000	4,000,000
	Mar 2, 2017	30,532,700	27,291,881
	Mar 28, 2017	386,000	386,000
	Aug 16, 2017	3,000,000	2,058,436
			<b>42,075,200</b>
Cabinet Office	Sep 27, 2016	500,000	500,000
	Sep 27, 2016	500,000	500,000
	Sep 27, 2016	2,919,000	2,217,506
	Oct 18, 2016	3,566,600	—
	Nov 29, 2016	1,725,000	—
	Nov 30, 2016	300,000	—
		<b>9,510,600</b>	<b>3,217,506</b>
Children and Youth Services	Sep 27, 2016	700,000	700,000
	Sep 27, 2016	10,000,000	2,620,566
	Sep 27, 2016	91,300,000	65,777,165
	Sep 27, 2016	850,000	850,000
	Sep 27, 2016	4,558,100	304,591
	Oct 18, 2016	600,000	—
	Nov 15, 2016	5,833,600	4,134,389
	Dec 14, 2016	15,021,700	—
	Feb 14, 2017	11,450,300	770,341
	Mar 15, 2017	48,200	—
	Mar 21, 2017	2,112,400	264,700
	Mar 21, 2017	17,647,800	—
	Mar 21, 2017	250,000	—
	Mar 24, 2017	1,831,400	—
		<b>162,203,500</b>	<b>75,421,752</b>
Citizenship and Immigration	Sep 27, 2016	200,000	—
	Sep 27, 2016	2,000,000	—
	Sep 27, 2016	400,000	—
	Sep 27, 2016	200,000	—
	Oct 18, 2016	6,339,000	1,632,594
	Nov 1, 2016	226,900	—
	Jan 31, 2017	3,000,000	—
	Mar 15, 2017	847,100	—
	Mar 15, 2017	653,500	—
	Mar 15, 2017	100,000	—
	Mar 21, 2017	1,485,000	—
		<b>15,451,500</b>	<b>1,632,594</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community and Social Services	Sep 27, 2016	2,683,300	2,683,300
	Sep 27, 2016	23,021,600	22,653,407
	Sep 27, 2016	1,420,000	1,420,000
	Oct 18, 2016	2,342,800	2,135,800
	Mar 2, 2017	233,785,600	145,667,515
	Mar 22, 2017	2,100,000	2,100,000
	Mar 22, 2017	3,000,000	3,000,000
	May 9, 2017	9,600,400	—
		<b>277,953,700</b>	<b>179,660,022</b>
Community Safety and Correctional Services	Oct 18, 2016	6,509,800	6,263,174
	Nov 22, 2016	10,382,500	10,235,100
	Jan 19, 2017	24,700,000	24,000,000
	Mar 2, 2017	66,032,900	39,038,767
	Mar 2, 2017	15,076,500	—
		<b>122,701,700</b>	<b>79,537,041</b>
Economic Development and Growth	Sep 27, 2016	1,000,000	—
	Sep 27, 2016	4,090,000	—
	Sep 27, 2016	150,000	—
	Nov 1, 2016	1,066,600	—
	Nov 1, 2016	9,626,500	—
	Jan 31, 2017	1,900,000	—
	Jan 31, 2017	30,000,000	—
	Feb 14, 2017	865,000	1,900,000
	Mar 6, 2017	60,000,000	30,000,000
	Mar 15, 2017	3,250,000	—
	Mar 21, 2017	4,000,000	—
	Mar 21, 2017	8,250,000	22,004,411
	Mar 21, 2017	7,500,000	—
	Mar 28, 2017	1,900,000	3,129,212
	Mar 30, 2017	163,400	8,339,290
Apr 4, 2017	19,700,000	—	
		<b>153,461,500</b>	<b>65,372,913</b>
Education	Sep 27, 2016	975,000	975,000
	Nov 1, 2016	413,400	19,200
	Mar 15, 2017	3,278,200	15,000
	Mar 21, 2017	127,900,000	70,274,197
		<b>132,566,600</b>	<b>71,283,397</b>
Energy	Jan 31, 2017	20,800,000	20,800,000
	Feb 22, 2017	28,500,000	28,500,000
	Mar 6, 2017	100,000,000	100,000,000
	Mar 30, 2017	1,100,000	657,830
		<b>150,400,000</b>	<b>149,957,830</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Environment and Climate Change	Mar 15, 2017	5,989,800	—
	Mar 21, 2017	1,000,000	—
	Mar 21, 2017	12,599,500	10,152,304
	Mar 21, 2017	1,210,000	—
		<b>20,799,300</b>	<b>10,152,304</b>
Finance	Sep 27, 2016	1,400,000	—
	Sep 27, 2016	3,000,000	514,218
	Sep 27, 2016	5,485,700	4,665,299
	Nov 29, 2016	2,200,000	—
	Mar 15, 2017	1,869,000	—
	Mar 21, 2017	3,124,400	1,126,832
	Jul 25, 2017	151,733,300	151,733,300
	<b>168,812,400</b>	<b>158,039,649</b>	
Government and Consumer Services	Mar 2, 2017	14,931,600	12,034,081
	Mar 15, 2017	456,800	62,100
		<b>15,388,400</b>	<b>12,096,181</b>
Health and Long-Term Care	Sep 27, 2016	30,405,000	20,925,000
	Sep 27, 2016	4,740,000	4,740,000
	Mar 15, 2017	18,440,000	9,003,721
	Mar 21, 2017	479,285,900	427,789,736
		<b>532,870,900</b>	<b>462,458,457</b>
Labour	Nov 15, 2016	994,000	412,688
	Feb 14, 2017	1,325,000	676,459
	Mar 15, 2017	299,900	—
		<b>2,618,900</b>	<b>1,089,147</b>
Lieutenant Governor	Mar 21, 2017	100,000	33,695
	<b>100,000</b>	<b>33,695</b>	
Municipal Affairs	Sep 27, 2016	243,594,000	198,070,943
	Sep 27, 2016	1,250,800	1,250,800
	Sep 27, 2016	892,800	892,800
	Nov 1, 2016	716,300	—
	Nov 15, 2016	34,731,900	34,731,900
	Nov 29, 2016	340,000	335,649
	Dec 6, 2016	1,311,200	1,311,200
	Jan 24, 2017	4,565,200	3,618,792
	Feb 23, 2017	652,100	341,209
	Mar 2, 2017	8,905,200	5,075,784
		<b>296,959,500</b>	<b>245,629,077</b>

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Natural Resources and Forestry	Sep 27, 2016	350,000	83,593
	Sep 27, 2016	65,000,000	38,181,290
	Mar 21, 2017	19,280,700	17,735,482
	Mar 21, 2017	9,244,200	6,327,402
		<b>93,874,900</b>	<b>62,327,767</b>
Northern Development and Mines	Dec 6, 2016	25,000	—
	Apr 4, 2017	46,628,000	46,628,000
	Apr 4, 2017	70,000,000	62,390,293
	Apr 4, 2017	48,500,000	18,318,051
		<b>165,153,000</b>	<b>127,336,344</b>
Tourism, Culture and Sport	Sep 27, 2016	8,850,000	8,850,000
	Sep 27, 2016	13,850,000	13,850,000
	Sep 27, 2016	18,000,000	13,804,981
	Oct 18, 2016	1,900,000	388,034
	Feb 23, 2017	3,314,600	—
	Mar 21, 2017	1,500,000	—
	Mar 21, 2017	19,800,000	16,774,437
	Mar 28, 2017	149,971,200	149,971,145
		<b>217,185,800</b>	<b>203,638,597</b>
Transportation	Sep 27, 2016	27,900,000	27,792,067
	Mar 15, 2017	2,000,000	—
	Mar 21, 2017	18,222,500	—
	Apr 13, 2017	4,000,000	675,135
		<b>52,122,500</b>	<b>28,467,202</b>
Treasury Board Secretariat	Sep 21, 2016	22,065,000	—
	Sep 27, 2016	3,400,000	—
	Sep 27, 2016	11,111,200	—
	Sep 27, 2016	6,551,000	4,423,702
	Oct 18, 2016	2,657,200	—
	Nov 1, 2016	99,919,200	—
	Dec 14, 2016	280,470,000	—
	Dec 14, 2016	239,753,400	813,100
	Jan 30, 2017	2,370,200	—
	Mar 2, 2017	514,726,300	—
	Mar 28, 2017	22,745,300	—
	Mar 28, 2017	16,500,000	—
		<b>1,222,268,800</b>	<b>5,236,802</b>
<b>Total Treasury Board Orders</b>		<b>4,317,961,300</b>	<b>2,116,964,410</b>