

## 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, 2003

Ministry	Date of Order	Authorized \$	Expended \$
Agriculture and Food	Oct. 31, 2002	52,000,000	52,000,000
	Feb. 27, 2003	33,349,200	32,850,270
	Apr. 17, 2003	3,040,100	—
		<u>88,389,300</u>	<u>84,850,270</u>
Attorney General	Feb. 27, 2003	57,355,300	50,390,240
	Apr. 3, 2003	1,489,200	1,489,152
	Apr. 24, 2003	700,000	697,432
		<u>59,544,500</u>	<u>52,576,824</u>
Cabinet office	Apr. 17, 2003	<u>452,000</u>	<u>412,543</u>
Citizenship	Apr. 17, 2003	<u>2,023,800</u>	<u>1,613,539</u>
Community, Family and Children's Services	Feb. 13, 2003	18,506,300	18,506,300
	Mar. 27, 2003	35,320,000	24,721,647
		<u>53,826,300</u>	<u>43,227,947</u>
Consumer and Business Services	Feb. 13, 2003	9,448,400	8,136,585
	Feb. 26, 2003	200,000	200,000
		<u>9,648,400</u>	<u>8,336,585</u>
Culture	Feb. 20, 2003	1,000,000	997,000
	Apr. 17, 2003	2,199,000	2,048,939
		<u>3,199,000</u>	<u>3,045,939</u>
Education	Mar. 6, 2003	262,713,600	258,195,711
	Mar. 27, 2003	51,300,000	28,778,504
		<u>314,013,600</u>	<u>286,974,215</u>
Enterprise, Opportunity and Innovation	Apr. 3, 2003	<u>685,000</u>	<u>519,467</u>

Ministry	Date of Order	Authorized \$	Expended \$
Environment and Energy	Feb. 6, 2003	2,500,000	2,470,204
	Feb. 26, 2003	500,000	385,220
	Feb. 26, 2003	1,440,000	1,440,000
	Mar. 27, 2003	3,828,400	2,526,311
		<u>8,268,400</u>	<u>6,821,735</u>
Finance	Jan. 16, 2003	52,147,400	52,147,400
	Jan. 23, 2003	30,385,800	16,351,024
	Feb. 27, 2003	7,345,800	411,531
		<u>89,879,000</u>	<u>68,909,955</u>
Office of Francophone Affairs	Dec. 12, 2002	37,500	—
	Apr. 17, 2003	57,400	—
		<u>94,900</u>	<u>—</u>
Health and Long-Term Care	Feb. 13, 2003	59,000,000	58,620,532
	Mar. 20, 2003	155,728,300	140,472,237
	Apr. 3, 2003	33,469,200	23,716,163
		<u>248,197,500</u>	<u>222,808,932</u>
Labour	Mar. 20, 2003	1,797,300	900,258
Office of the Lieutenant Governor	Nov. 28, 2002	94,800	93,584
Management Board Secretariat	Oct. 3, 2002	56,239,500	44,966,780
	Mar. 6, 2003	23,799,000	22,001,149
		<u>80,038,500</u>	<u>66,967,929</u>
Municipal Affairs and Housing	June 27, 2002	1,250,000	1,250,000
	Aug. 13, 2002	2,500,000	2,206,066
	Sept. 12, 2002	1,586,000	1,586,000
	Mar. 27, 2003	496,700	496,700
	Mar. 27, 2003	11,000,000	10,997,487
	Mar. 27, 2003	1,140,000	—
	Mar. 27, 2003	4,152,000	1,792,448
		<u>22,124,700</u>	<u>18,328,701</u>
Natural Resources	June 20, 2002	7,500,000	7,500,000
	Aug. 8, 2002	30,000,000	30,000,000
	Feb. 13, 2003	4,634,300	4,451,296
	Mar. 6, 2003	4,898,600	4,898,600
	Mar. 20, 2003	9,936,100	6,340,309
		<u>56,969,000</u>	<u>53,190,205</u>
Northern Development and Mines	Mar. 20, 2003	794,400	602,051
Office of the Premier	Feb. 27, 2003	736,200	728,516
Public Safety and Security	Aug. 8, 2002	29,071,100	29,071,100
	Dec. 12, 2002	86,482,400	86,482,400
	Feb. 13, 2003	89,386,800	87,170,944
	Mar. 20, 2003	52,099,700	45,413,633
	Apr. 17, 2003	283,600	224,321
		<u>257,323,600</u>	<u>248,362,398</u>

Ministry	Date of Order	Authorized \$	Expended \$
Tourism and Recreation	Apr. 17, 2003	<u>2,169,000</u>	<u>740,502</u>
Training, Colleges and Universities	Feb. 12, 2003	4,200,000	3,500,000
	Feb. 12, 2003	315,600	315,600
	Mar. 6, 2003	<u>53,321,200</u>	<u>50,984,665</u>
		<u>57,836,800</u>	<u>54,800,265</u>
Transportation	Feb. 27, 2003	1,596,000	1,583,367
	Mar. 27, 2003	22,677,000	21,064,861
	Apr. 3, 2003	<u>10,740,000</u>	<u>9,926,284</u>
		<u>35,013,000</u>	<u>32,574,512</u>
<b>TOTAL TREASURY BOARD ORDERS</b>		<b>1,393,119,000</b>	<b>1,257,386,872</b>