

Exhibit 3

Treasury Board Orders

Under subsection 12(2)(e) of the *Auditor General Act*, the Auditor General is required to report annually all orders of the Treasury Board made to authorize payments in excess of

voted appropriations by reducing other voted appropriations, stating the date of each order, the amount authorized, and the amount expended. These are outlined in the following table.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Agriculture and Food	Aug. 17, 2006	500,000	500,000
	Sep. 14, 2006	101,000,000	101,000,000
	Nov. 16, 2006	5,000,000	5,000,000
	Nov. 16, 2006	3,000,000	—
	Dec. 20, 2006	2,575,500	2,575,500
	Mar. 15, 2007	61,800,000	60,928,665
	Mar. 22, 2007	8,700,000	8,700,000
	Mar. 29, 2007	12,500,000	7,578,383
			195,075,500
Attorney General	May 11, 2006	1,749,000	1,749,000
	Jun. 15, 2006	270,700	210,600
	Sep. 28, 2006	1,027,400	1,027,400
	Nov. 16, 2006	3,671,700	3,671,700
	Dec. 21, 2006	1,600,000	449,352
	Feb. 1, 2007	5,236,300	5,236,300
	Mar. 1, 2007	31,784,200	15,376,606
	Mar. 8, 2007	1,500,000	920,665
	Mar. 13, 2007	900,000	—
		47,739,300	28,641,623
Cabinet Office	Jun. 15, 2006	320,900	171,987
Children and Youth Services	Jun. 1, 2006	15,000,000	15,000,000
	Sep. 14, 2006	959,200	959,200
	Nov. 16, 2006	37,198,100	32,745,804
	Mar. 1, 2007	1,300,000	1,300,000

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Children and Youth Services (continued)	Mar. 15, 2007	35,200,000	16,818,793
	Mar. 15, 2007	3,200,000	2,768,545
	Mar. 29, 2007	8,986,000	—
	Apr. 5, 2007	500,000	—
	Jun. 17, 2007	10,000,000	10,000,000
		112,343,300	79,592,342
Citizenship and Immigration	Nov. 16, 2006	1,398,000	—
	Nov. 16, 2006	2,125,000	2,125,000
	Nov. 20, 2006	460,100	460,100
	Mar. 12, 2007	262,500	262,500
	Mar. 15, 2007	250,000	250,000
	Mar. 29, 2007	500,000	500,000
	Mar. 29, 2007	100,000	99,000
	Mar. 30, 2007	3,192,600	2,785,447
		8,288,200	6,482,047
Community and Social Services	Jun. 1, 2006	845,000	845,000
	Aug. 17, 2006	25,000,000	12,035,022
	Nov. 2, 2006	18,393,000	9,359,108
	Nov. 16, 2006	36,433,700	33,800,039
	Nov. 30, 2006	1,157,000	1,157,000
	Jan. 30, 2007	75,000	—
	Jan. 30, 2007	50,000	—
	Mar. 1, 2007	6,400,000	6,400,000
	Mar. 15, 2007	3,000,000	117,431
		91,353,700	63,713,600
Community Safety and Correctional Services	Jun. 15, 2006	952,000	952,000
	Jun. 15, 2006	256,500	81,591
	Jun. 15, 2006	561,100	119,100
	Aug. 29, 2006	555,200	—
	Sep. 14, 2006	1,449,500	1,412,100
	Oct. 26, 2006	347,500	347,500
	Oct. 26, 2006	975,000	544,924
	Oct. 26, 2006	633,100	—
	Nov. 16, 2006	221,900	216,400
	Nov. 16, 2006	500,000	—
	Nov. 30, 2006	1,072,400	544,817
	Dec. 5, 2006	20,000,000	6,784,084
	Jan. 17, 2007	5,900,000	—
	Jan. 26, 2007	3,773,600	—
Mar. 1, 2007	186,500	112,000	

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Community Safety and Correctional Services (continued)	Mar. 30, 2007	30,032,900	26,648,663
	Apr. 5, 2007	5,813,300	3,058,228
		73,230,500	40,821,407
Culture	Nov. 16, 2006	6,860,500	6,860,500
	Jan. 17, 2007	2,000,000	2,000,000
	Mar. 22, 2007	38,500,000	35,421,776
	Apr. 5, 2007	95,300	17,709
		47,455,800	44,299,985
Economic Development and Trade	Jun. 15, 2006	2,110,000	1,612,723
	Nov. 16, 2006	2,000,000	—
	Jan. 29, 2007	1,305,000	—
	Mar. 22, 2007	2,200,000	—
		7,615,000	1,612,723
Education	Jun. 1, 2006	36,719,000	—
	Aug. 17, 2006	7,500,000	7,500,000
	Dec. 19, 2006	10,086,800	—
	Mar. 1, 2007	4,938,100	3,611,738
	Mar. 22, 2007	11,990,000	—
	Apr. 2, 2007	1,564,500	—
		72,798,400	11,111,738
Energy	Apr. 27, 2006	5,000,000	5,000,000
	Jun. 15, 2006	3,167,000	3,167,000
	Jun. 15, 2006	5,000,000	3,582,800
	Aug. 17, 2006	885,000	—
	Nov. 2, 2006	7,280,000	—
	Mar. 20, 2007	600,000	425,735
		21,932,000	12,175,535
Environment	Nov. 2, 2006	4,385,700	3,945,229
	Mar. 14, 2007	8,204,100	8,200,574
	Mar. 22, 2007	3,780,000	3,603,374
		16,369,800	15,749,177
Finance	Oct. 12, 2006	115,000,000	108,894,899
	Nov. 30, 2006	35,200,000	—
	Dec. 14, 2006	21,700,000	21,700,000
	Jan. 17, 2007	10,000,000	10,000,000
	Mar. 1, 2007	221,941,100	—
	Mar. 22, 2007	173,600,000	12,107,243

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Finance (continued)	Mar. 22, 2007	5,500,000	5,500,000
	Mar. 28, 2007	2,200,000	1,928,207
	Jul. 19, 2007	67,000,000	35,735,435
		652,141,100	195,865,784
Government Services	Jun. 15, 2006	15,000,000	15,000,000
	Jun. 15, 2006	5,758,900	5,534,387
	Jun. 15, 2006	54,000,000	45,727,251
	Sep. 14, 2006	2,922,600	1,629,922
	Dec. 7, 2006	1,062,500	—
	Mar. 29, 2007	4,729,700	2,957,674
	Mar. 29, 2007	11,000,000	10,973,319
	Mar. 29, 2007	17,216,000	—
	111,689,700	81,822,553	
Health and Long-Term Care	Oct. 12, 2006	108,800,000	57,404,015
	Jan. 17, 2007*	—	—
	Mar. 15, 2007	252,585,200	210,997,694
	Mar. 15, 2007	32,317,900	12,049,705
	Mar. 19, 2007	2,367,700	1,566,194
	Mar. 19, 2007	1,204,200	1,133,417
	Mar. 29, 2007	89,144,600	89,144,600
	Apr. 2, 2007	672,900	—
	Jul. 30, 2007	33,000,000	32,075,469
		520,092,500	404,371,094
Health Promotion	Nov. 16, 2006	26,400,000	26,400,000
	Jan. 29, 2007	123,900	—
	Mar. 22, 2007	3,000,000	—
	Mar. 29, 2007	1,000,000	24,327
	30,523,900	26,424,327	
Intergovernmental Affairs	May 11, 2006	200,000	200,000
	Jul. 24, 2006	200,000	200,000
	Sep. 28, 2006	4,221,000	2,305,566
	4,621,000	2,705,566	
Labour	Feb. 28, 2007	129,000	81,745
Municipal Affairs and Housing	Jun. 1, 2006	125,000	123,000
	Jun. 15, 2006	4,350,000	4,350,000
	Aug. 17, 2006	1,720,000	1,720,000
	Nov. 2, 2006	899,000	899,000

*A Treasury Board Order for \$114,500,000 was issued on January 17, 2007, but subsequently rescinded on March 22, 2007.

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Municipal Affairs and Housing (continued)	Dec. 7, 2006	900,400	900,400
	Feb. 1, 2007	3,200,000	3,200,000
	Mar. 26, 2007	4,736,000	3,734,849
	Apr. 5, 2007	1,720,000	128,705
		17,650,400	15,055,954
Natural Resources	Jun. 15, 2006	500,000	—
	Jul. 25, 2006	26,800,000	26,800,000
	Aug. 17, 2006	25,500,000	25,500,000
	Sep. 28, 2006	72,000,000	22,882,695
	Nov. 1, 2006	27,500,000	—
	Feb. 15, 2007	638,000	638,000
	Mar. 1, 2007	7,400,000	5,529,534
	Apr. 5, 2007	1,230,000	775,056
	161,568,000	82,125,285	
Northern Development and Mines	Aug. 10, 2006	20,000,000	19,000,000
	Jan. 26, 2007	3,000,000	1,898,897
	Apr. 23, 2007	11,000,000	10,903,787
		34,000,000	31,802,684
Office of Francophone Affairs	Sep. 14, 2006	100,000	60,169
	Mar. 1, 2007	102,100	—
		202,100	60,169
Ontario Secretariat for Aboriginal Affairs	Jun. 15, 2006	4,007,000	4,007,000
	Mar. 27, 2007	2,800,000	740,666
		6,807,000	4,747,666
Public Infrastructure Renewal	Jun. 15, 2006	12,300,000	12,300,000
	Jul. 28, 2006	9,262,500	4,010,852
	Nov. 16, 2006	70,000,000	63,836,042
	Mar. 1, 2007	107,823,500	—
	Mar. 15, 2007	10,000,000	—
		209,386,000	80,146,894
Research and Innovation	Mar. 22, 2007	27,000,000	—
	Mar. 22, 2007	48,400,000	—
	Apr. 5, 2007	1,500,000	—
		76,900,000	—
Tourism	Jun. 15, 2006	1,250,000	1,250,000
	Sep. 14, 2006	1,148,000	1,136,500

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Tourism (continued)	Nov. 2, 2006	1,100,000	—
	Nov. 16, 2006	22,000,000	21,790,979
	Apr. 2, 2007	818,500	—
	Apr. 5, 2007	56,100	—
		26,372,600	24,177,479
Training, Colleges and Universities	Aug. 16, 2006	1,029,800	1,029,800
	Nov. 16, 2006	20,000,000	—
	Nov. 30, 2006	1,596,700	1,595,937
	Nov. 30, 2006	10,000,000	10,000,000
	Dec. 19, 2006	7,696,600	7,443,800
	Dec. 19, 2006	30,000,000	30,000,000
	Jan. 17, 2007	51,169,900	—
	Mar. 1, 2007	169,700	—
	Mar. 15, 2007	37,000,000	31,506,819
	Mar. 22, 2007	219,792,500	218,814,124
	Mar. 27, 2007	2,200,000	—
	Apr. 2, 2007	381,200	—
		381,036,400	300,390,480
Transportation	Nov. 30, 2006	150,000,000	150,000,000
	Feb. 22, 2007	36,800,000	20,782,467
	Mar. 15, 2007	24,700,000	9,573,506
	Mar. 22, 2007	351,478,800	295,821,790
	Apr. 5, 2007	1,613,400	669,497
	Apr. 5, 2007	10,200,000	4,935,395
		574,792,200	481,782,655
Total Treasury Board Orders		3,502,434,300	2,222,215,047