

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. While 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	Feb. 23, 2010	620,000	570,000
	Mar. 11, 2010	612,000	590,732
	Mar. 31, 2010	5,000	4,000
		1,237,000	1,164,732
Agriculture, Food and Rural Affairs	May 28, 2009	14,740,000	14,740,000
	Aug. 20, 2009	1,041,109,800	858,486,864
	Jan. 27, 2010	30,000,000	15,560,264
		1,085,849,800	898,787,128
Attorney General	Aug. 26, 2009	15,000,000	15,000,000
	Dec. 10, 2009	600,000	599,963
	Dec. 10, 2009	470,100	38,879
	Feb. 18, 2010	5,512,900	4,281,634
	Mar. 11, 2010	3,157,600	3,157,600
	Mar. 11, 2010	26,010,300	24,143,411
	50,750,900	47,221,487	
Cabinet Office	Sep. 17, 2009	720,500	—
	Nov. 12, 2009	200,000	—
	Jan. 14, 2010	1,000,000	—
	Mar. 15, 2010	150,000	—
	2,070,500	—	
Children and Youth Services	Jun. 17, 2009	1,081,300	1,081,300
	Jun. 17, 2009	15,430,000	13,430,000
	Dec. 10, 2009	6,133,000	6,122,513
	Jan. 18, 2010	485,000	—
	Jan. 21, 2010	23,900,000	23,900,000
	Feb. 18, 2010	15,608,900	15,608,900
	Apr. 15, 2010	15,582,000	15,068,833
	78,220,200	75,211,546	

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Citizenship and Immigration	Feb. 18, 2010	609,000	609,000
	Mar. 11, 2010	793,000	471,598
		1,402,000	1,080,598
Community and Social Services	Jun. 17, 2009	11,380,000	11,380,000
	Sep. 3, 2009	2,000,000	—
	Dec. 10, 2009	12,185,600	12,177,654
	Jan. 21, 2010	351,400	243,349
	Feb. 24, 2010	7,080,000	6,012,814
	Mar. 5, 2010	9,800,000	6,500,000
	Mar. 11, 2010	54,322,600	43,670,610
	97,119,600	79,984,427	
Community Safety and Correctional Services	May 28, 2009	9,600,000	—
	Feb. 18, 2010	15,075,000	11,435,404
	Mar. 11, 2010	37,499,200	31,973,046
	Mar. 11, 2010	2,057,100	1,420,658
	Mar. 11, 2010	3,246,400	2,927,908
	67,477,700	47,757,016	
Consumer Services	Dec. 10, 2009	165,100	—
	Dec. 10, 2009	438,200	—
	603,300	—	
Culture	Jun. 15, 2009	1,000,000	1,000,000
	Jul. 16, 2009	3,567,000	1,985,405
	Oct. 22, 2009	450,000	450,000
	Mar. 11, 2010	808,100	650,887
	Mar. 25, 2010	6,000,000	—
	11,825,100	4,086,292	
Economic Development and Trade	Mar. 12, 2010	2,314,700	—
Education	Oct. 22, 2009	5,475,900	—
	Nov. 19, 2009	400,000	390,086
	Mar. 3, 2010	480,500	—
	6,356,400	390,086	
Energy and Infrastructure	Jul. 16, 2009	1,500,000	—
	Aug. 20, 2009	3,918,300	—
	Dec. 10, 2009	13,000,000	—
	Mar. 11, 2010	22,719,300	17,396,986
	Mar. 11, 2010	2,101,191,300	—
	Mar. 12, 2010	1,448,300	1,448,300
	Mar. 25, 2010	282,747,800	—
	Apr. 12, 2010	3,459,300	—
	Apr. 15, 2010	243,916,200	—
	2,673,900,500	18,845,286	

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Environment	Sep. 17, 2009	5,938,500	2,918,272
	Oct. 22, 2009	29,200,000	29,032,109
	Dec. 10, 2009	500,000	—
	Feb. 18, 2010	7,454,500	6,286,159
		43,093,000	38,236,540
Finance	Jul. 27, 2009	360,000	—
	Sep. 16, 2009	257,400	—
	Sep. 17, 2009	710,800	—
	Oct. 27, 2009	1,000,000	1,000,000
	Nov. 19, 2009	3,494,000	—
	Nov. 19, 2009	581,000	446,688
	Dec. 7, 2009	601,000	—
	Jan. 28, 2010	2,169,000	1,577,968
	Mar. 11, 2010	912,725,500	—
	Mar. 25, 2010	500,000,000	499,985,192
	Mar. 25, 2010	4,493,362,300	4,493,362,299
	Apr. 15, 2010	355,000,000	353,000,000
	Apr. 15, 2010	298,251,500	—
	Apr. 19, 2010	700,000	700,000
		6,569,212,500	5,350,072,147
Government Services	May 28, 2009	24,500,000	24,500,000
	Sep. 17, 2009	24,343,000	—
	Oct. 22, 2009	1,438,200	—
	Oct. 27, 2009	4,000,000	3,963,611
	Nov. 19, 2009	8,098,000	—
	Dec. 10, 2009	9,802,000	—
	Dec. 10, 2009	1,697,900	1,697,900
	Dec. 10, 2009	2,665,200	2,665,200
	Dec. 10, 2009	400,000	400,000
	Dec. 10, 2009	974,800	974,800
	Feb. 10, 2010	777,000	734,056
	Feb. 25, 2010	7,528,400	3,046,019
	Mar. 11, 2010	3,400,000	3,005,236
	Mar. 11, 2010	4,140,000	1,804,971
	Mar. 18, 2010	3,456,000	—
Apr. 15, 2010	472,300	432,002	
	97,692,800	43,223,795	
Health and Long-Term Care	Dec. 7, 2009	3,345,300	2,827,300
	Dec. 10, 2009	944,800	828,142
	Feb. 18, 2010	760,767,500	760,176,250
	Mar. 11, 2010	269,628,100	257,154,560
	Jul. 7, 2010	1,790,000	789,103
	1,036,475,700	1,021,775,355	

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Health Promotion	Apr. 9, 2009	3,000,000	–
	Jun. 24, 2009	8,582,700	8,582,700
	Aug. 20, 2009	192,620,100	41,666,596
		204,202,800	50,249,296
Labour	Feb. 16, 2010	1,071,000	120,451
	Feb. 18, 2010	140,000	135,652
		1,211,000	256,103
Municipal Affairs and Housing	Apr. 30, 2009	233,120,000	231,326,497
	Sep. 30, 2009	1,340,000	1,340,000
	Mar. 11, 2010	5,150,000	4,390,649
		239,610,000	237,057,146
Natural Resources	Aug. 20, 2009	340,000	339,000
	Nov. 19, 2009	8,200,000	–
	Apr. 15, 2010	8,371,100	7,544,379
	Apr. 15, 2010	3,400,000	–
	Apr. 15, 2010	1,600,000	1,118,397
	May 20, 2010	295,000	–
		22,206,100	9,001,776
Northern Development, Mines and Forestry	Oct. 27, 2009	6,400,000	6,196,948
	Dec. 10, 2009	345,000	340,570
	Feb. 18, 2010	4,800,000	3,566,346
		11,545,000	10,103,864
Office of Francophone Affairs	Dec. 10, 2009	16,000	–
	Dec. 10, 2009	5,700	–
		21,700	–
Research and Innovation	Jul 16, 2009	1,800,000	–
Revenue	Jun. 17, 2009	24,217,000	1,166,600
	Jan. 28, 2010	22,386,300	16,734,542
	Mar. 23, 2010	1,837,800	–
		48,441,100	17,901,142
Tourism	Feb. 17, 2010	5,857,300	5,857,300
	Mar. 11, 2010	3,608,000	3,117,587
		9,465,300	8,974,887
Training, Colleges and Universities	Jul. 16, 2009	688,500,000	276,278,373
	Sep. 17, 2009	78,000,000	–
	Oct. 22, 2009	9,396,600	9,396,600
	Oct. 22, 2009	8,653,000	–
	Dec. 7, 2009	500,000	500,000
	Dec. 10, 2009	4,914,500	1,387,600
	Mar. 11, 2010	1,200,000	1,181,039

Ministry	Date of Order	Authorized (\$)	Expended (\$)
Training, Colleges and Universities (continued)	Mar. 29, 2010	3,445,100	2,221,161
	Apr. 19, 2010	50,000,000	43,578,199
		844,609,200	334,542,972
Transportation	Jun. 17, 2009	35,000,000	1,000,000
	Oct. 21, 2009	5,000,000	5,000,000
	Dec. 7, 2009	450,000	450,000
	Feb. 18, 2010	48,000,000	32,755,332
	Mar. 11, 2010	2,006,000	2,006,000
	Mar. 25, 2010	173,700,000	91,084,764
	Mar. 25, 2010	15,986,200	12,952,995
	Mar. 26, 2010	12,600,000	6,672,850
	292,742,200	151,921,941	
Total Treasury Board Orders		13,501,456,100	8,447,845,562