

## 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                  | Jan 10, 2013       | 35,000            | —              |
|                                     | Mar 14, 2013       | 1,110,000         | 383,261        |
|                                     | Apr 16, 2013       | 108,100           | 56,153         |
|                                     | Apr 16, 2013       | 280,000           | —              |
|                                     |                    | <b>1,533,100</b>  | <b>439,414</b> |
| Agriculture, Food and Rural Affairs | Apr 19, 2012       | 36,863,600        | —              |
|                                     | Nov 19, 2012       | 8,250,000         | —              |
|                                     | Dec 6, 2012        | 1,000,000         | —              |
|                                     | Feb 26, 2013       | 21,000,000        | —              |
|                                     | Feb 26, 2013       | 4,000,000         | —              |
|                                     | Mar 18, 2013       | 32,700,000        | 23,022,002     |
|                                     | Mar 19, 2013       | 500,000           | —              |
|                                     | Mar 19, 2013       | 650,000           | —              |
|                                     | <b>104,963,600</b> | <b>23,022,002</b> |                |
| Attorney General                    | Nov 19, 2012       | 7,901,000         | 6,887,789      |
|                                     | Mar 21, 2013       | 6,585,400         | 4,220,030      |
|                                     | Apr 16, 2013       | 13,091,600        | 12,994,525     |
|                                     | <b>27,578,000</b>  | <b>24,102,344</b> |                |
| Cabinet Office                      | Apr 19, 2012       | <b>540,000</b>    | —              |
| Children and Youth Services         | Jun 14, 2012       | 42,780,900        | 32,603,919     |
|                                     | Aug 20, 2012       | 2,422,500         | 2,360,000      |
|                                     | Sep 10, 2012       | 500,000           | —              |
|                                     | Jan 10, 2013       | 10,000,000        | 7,452,569      |
|                                     | Mar 19, 2013       | 6,800,000         | —              |
|                                     | <b>62,503,400</b>  | <b>42,416,488</b> |                |

| Ministry                                   | Date of Order        | Authorized (\$)    | Expended (\$)     |
|--|----------------------|--------------------|-------------------|
| Citizenship and Immigration                | Aug 15, 2012         | 5,000,000          | 5,000,000         |
|  | Dec 6, 2012          | 5,000,000          | 4,725,193         |
|  | Mar 28, 2013         | 7,606,600          | 538,123           |
|  |                      | <b>17,606,600</b>  | <b>10,263,316</b> |
| Community and Social Services              | May 17, 2012         | 19,700,000         | —                 |
|  | Jun 14, 2012         | 50,297,400         | 43,884,326        |
|  | Sep 13, 2012         | 2,478,800          | 2,478,800         |
|  | Dec 21, 2012         | 37,000,000         | 18,720,335        |
|  | Mar 21, 2013         | 470,000            | 437,790           |
|  | Apr 16, 2013         | 7,300,000          | 7,296,000         |
|  | <b>117,246,200</b>   | <b>72,817,251</b>  |                   |
| Community Safety and Correctional Services | Feb 1, 2013          | 16,332,900         | 7,511,937         |
|  | Apr 16, 2013         | 2,700,000          | —                 |
|  | <b>19,032,900</b>    | <b>7,511,937</b>   |                   |
| Economic Development and Innovation        | Nov 19, 2012         | 1,000,000          | —                 |
|  | Dec 13, 2012         | 15,000,000         | 15,000,000        |
|  | Jan 21, 2013         | 20,000,000         | 7,999,000         |
|  | Mar 19, 2013         | 429,500            | —                 |
|  | Mar 19, 2013         | 12,637,200         | —                 |
|  | Apr 16, 2013         | 8,000,000          | —                 |
|  | <b>57,066,700</b>    | <b>22,999,000</b>  |                   |
| Education                                  | Mar 19, 2013         | 1,780,800          | 1,780,800         |
|  | Mar 19, 2013         | 307,382,500        | 117,473,068       |
|  | Mar 19, 2013         | 2,965,200          | 2,964,200         |
|  | Mar 19, 2013         | 2,790,000          | —                 |
|  | Apr 16, 2013         | 2,750,000          | —                 |
|  | <b>317,668,500</b>   | <b>122,218,068</b> |                   |
| Energy                                     | Dec 13, 2012         | 40,000,000         | 31,328,562        |
|  | Mar 19, 2013         | 547,000            | —                 |
|  | <b>40,547,000</b>    | <b>31,328,562</b>  |                   |
| Environment                                | Mar 19, 2013         | 12,911,800         | 12,911,782        |
|  | Mar 19, 2013         | 77,787,300         | 77,315,900        |
|  | <b>90,699,100</b>    | <b>90,227,682</b>  |                   |
| Finance                                    | Apr 19, 2012         | 540,000            | —                 |
|  | Dec 6, 2012          | 143,168,700        | —                 |
|  | Dec 21, 2012         | 35,000,000         | —                 |
|  | Jan 17, 2013         | 3,987,800          | 993,304           |
|  | Mar 19, 2013         | 8,693,500          | 2,234,712         |
|  | Mar 19, 2013         | 138,557,500        | —                 |
|  | Mar 19, 2013         | 715,594,200        | —                 |
|  | Apr 16, 2013         | 359,000,000        | 359,000,000       |
| Jul 15, 2013                               | 22,000,000           | 22,000,000         |                   |
|  | <b>1,426,541,700</b> | <b>384,228,016</b> |                   |

| Ministry                      | Date of Order | Authorized (\$)      | Expended (\$)        |
|-------------------------------|---------------|----------------------|----------------------|
| Government Services           | Apr 19, 2012  | 410,300              | 410,300              |
|                               | Jun 14, 2012  | 12,828,000           | 10,992,800           |
|                               | Sep 13, 2012  | 9,881,300            | 6,091,424            |
|                               | Sep 13, 2012  | 95,000               | —                    |
|                               | Sep 27, 2012  | 7,724,900            | —                    |
|                               | Dec 6, 2012   | 1,304,400            | 1,287,000            |
|                               | Feb 21, 2013  | 8,415,500            | 6,028,489            |
|                               | Feb 26, 2013  | 40,000,000           | 40,000,000           |
|                               | Apr 9, 2013   | 5,500,000            | 2,362,253            |
|                               |               | <b>86,159,400</b>    | <b>67,172,266</b>    |
| Health and Long-Term Care     | May 17, 2012  | 20,000,000           | —                    |
|                               | May 17, 2012  | 300,000              | —                    |
|                               | Nov 19, 2012  | 1,500,000            | —                    |
|                               | Jan 14, 2013  | 11,597,100           | 10,784,399           |
|                               | Jan 21, 2013  | 1,414,443,100        | 1,319,035,406        |
|                               | Mar 19, 2013  | 2,120,500            | —                    |
|                               | Mar 19, 2013  | 31,500,000           | —                    |
|                               | Mar 19, 2013  | 397,450,100          | 350,289,542          |
|                               | Apr 16, 2013  | 1,000,000            | —                    |
|                               |               | <b>1,879,910,800</b> | <b>1,680,109,347</b> |
| Infrastructure                | Mar 19, 2013  | <b>7,332,500</b>     | <b>6,561,046</b>     |
| Labour                        | Jun 14, 2012  | 1,000,000            | 438,299              |
|                               | Aug 15, 2012  | 999,000              | —                    |
|                               |               | <b>1,999,000</b>     | <b>438,299</b>       |
| Municipal Affairs and Housing | May 17, 2012  | 58,527,700           | 58,527,700           |
|                               | Jun 7, 2012   | 16,000,000           | 15,898,000           |
|                               | Aug 15, 2012  | 49,767,700           | 41,988,019           |
|                               | Nov 29, 2012  | 3,925,000            | 3,925,000            |
|                               | Dec 6, 2012   | 1,475,000            | 1,475,000            |
|                               | Dec 13, 2012  | 1,000,000            | 867,157              |
|                               | Jan 10, 2013  | 15,000,000           | 15,000,000           |
|                               | Mar 19, 2013  | 6,750,000            | 2,544,531            |
|                               |               | <b>152,445,400</b>   | <b>140,225,407</b>   |
| Natural Resources             | Jun 27, 2012  | 11,600,000           | 11,600,000           |
|                               | Jul 18, 2012  | 1,000,000            | 1,000,000            |
|                               | Jul 18, 2012  | 72,000,000           | 72,000,000           |
|                               | Oct 18, 2012  | 12,000,000           | 12,000,000           |
|                               | Nov 19, 2012  | 1,476,600            | 1,027,422            |
|                               | Mar 19, 2013  | 8,083,800            | 3,832,253            |
|                               |               |                      | <b>106,160,400</b>   |

| Ministry                            | Date of Order | Authorized (\$)      | Expended (\$)        |
|-------------------------------------|---------------|----------------------|----------------------|
| Northern Development and Mines      | Jun 27, 2012  | 5,000,000            | 2,868,617            |
|                                     | Jul 18, 2012  | 12,400,000           | —                    |
|                                     | Dec 6, 2012   | 3,800,000            | —                    |
|                                     | Feb 5, 2013   | 6,010,000            | 432,267              |
|                                     | Mar 26, 2013  | 2,700,000            | —                    |
|                                     | Apr 16, 2013  | 12,350,000           | 12,199,785           |
|                                     |               |                      | <b>42,260,000</b>    |
| Office of Francophone Affairs       | Jan 10, 2013  | <b>50,000</b>        | —                    |
| Tourism, Culture and Sport          | Aug 20, 2012  | 2,500,000            | 2,469,842            |
|                                     | Oct 18, 2012  | 3,950,000            | —                    |
|                                     | Nov 19, 2012  | 500,000              | 500,000              |
|                                     | Jan 10, 2013  | 7,500,000            | 2,000,000            |
|                                     | Mar 19, 2013  | 1,036,600            | —                    |
|                                     | Mar 19, 2013  | 103,873,400          | 103,873,400          |
|                                     | Mar 19, 2013  | 1,100,000            | —                    |
|                                     | Mar 28, 2013  | 13,410,400           | 4,857,975            |
|                                     | Jul 15, 2013  | 247,600,000          | 247,599,987          |
|                                     |               | <b>381,470,400</b>   | <b>361,301,204</b>   |
| Training, Colleges and Universities | May 30, 2012  | 1,430,000            | 1,430,000            |
|                                     | Jun 14, 2012  | 14,370,500           | 9,344,985            |
|                                     | Jun 14, 2012  | 2,000,000            | 1,931,009            |
|                                     | Jun 14, 2012  | 15,273,600           | —                    |
|                                     | Jun 14, 2012  | 5,800,000            | —                    |
|                                     | Jul 18, 2012  | 1,750,000            | —                    |
|                                     | Feb 15, 2013  | 4,800,000            | 3,375,345            |
|                                     | Mar 19, 2013  | 4,701,700            | —                    |
|                                     | Mar 19, 2013  | 42,517,400           | —                    |
|                                     | Mar 19, 2013  | 730,000              | 729,000              |
|                                     | Apr 16, 2013  | 9,000,000            | 8,501,257            |
|                                     |               |                      | <b>102,373,200</b>   |
| Transportation                      | Jun 14, 2012  | 36,612,100           | 35,212,100           |
|                                     | Jul 13, 2012  | 250,000              | 145,246              |
|                                     | Mar 18, 2013  | 7,000,000            | 4,299,718            |
|                                     | Mar 19, 2013  | 612,000              | —                    |
|                                     |               | <b>44,474,100</b>    | <b>39,657,064</b>    |
| <b>Total Treasury Board Orders</b>  |               | <b>5,088,162,000</b> | <b>3,269,310,653</b> |