

Department should be called upon to pay for their accommodation in the Nursing Home while undergoing medical treatment and a difference of opinion resulted between the Auditor General's Office and the Department.

In view of the existing circumstances, the Committee agrees with the payment of \$63,000. However, consideration should be given to reconciling the technical difficulties involved.

PARAGRAPH 300—CANADA PENSION PLAN ACCOUNT.

Your Committee examined the Canada Pension Plan Account. This account had a balance at the end of the year of over \$1,352,754,000 and the Act requires that the Minister of National Health and Welfare report to Parliament on the administration of the Act, including a statement showing amounts credited to or charged to the Canada Pension Plan Account and to the Canada Pension Plan Investment Fund during the year. Although there is no requirement in the Act for the Auditor General to report upon this statement, these accounts form part of the accounts of Canada and as such are examined by the Auditor General under sections 67 and 69 of the Financial Administration Act.

The Treasury Board has given the Department of National Health and Welfare the right to conduct an audit of charges of both their own department and other departments who have a part in administering the plan, but the Auditor General's Office report that to date pending the establishment of the departmental internal audit groups, an audit of charges against the plan has not been made.

Your Committee feels, that as the Treasury Board has given the right to Health and Welfare to conduct an audit of charges of both their own department and the other participating departments, it should be exercised as soon as possible.