

European Communities

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EUROPEAN PARLIAMENT

Working Documents

1974-1975

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22 April 1974

DOCUMENT 52/74

Report

drawn up on behalf of the Committee on Cultural Affairs and Youth

on the Memorandum from the Commission of the European Communities to the  
Council (Doc. 23/74-Annex) on education in the European Community

Rapporteur: Mr K.P. SCHULZ

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of journals and ledgers. The second part of the document focuses on the reconciliation process, which is essential for identifying and correcting errors. It describes how to compare the company's records with bank statements and other external sources to ensure that the numbers match. The document also discusses the importance of regular audits and the role of management in overseeing the financial reporting process. Finally, the document concludes with a summary of the key points and a call to action for the company to implement these practices consistently.

By letter of 5 April 1974 the Committee on Cultural Affairs and Youth requested authorization to draw up a report on the communication from the Commission of the European Communities to the Council on education in the European Community, in view of the forthcoming Conference of Ministers of Education on 2 and 3 May 1974.

Authorization was given by the President of the European Parliament in his letter of 8 April 1974 for the Committee on Cultural Affairs and Youth to draw up a report on this subject.

The committee appointed Mr Schulz rapporteur on 8 April 1974.

At the same meeting it unanimously adopted the following motion for a resolution.

The Committee on Cultural Affairs and Youth asked its rapporteur to present the motion for a resolution in plenary sitting.

The following were present: Mr Broeksz, chairman; Mr Klepsch, acting rapporteur; Mr John Hill; Mr Hougardy; Mr Laban; Mr Knud Nielsen; Mr Petersen; Mr Premoli; Mr Thornley and Mr Verhaegen.

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The Committee on Cultural Affairs and Youth hereby submits to the European Parliament the following motion for a resolution, together with explanatory statement:

MOTION FOR A RESOLUTION

on the communication from the Commission of the European Communities to the Council on education in the European Community

The European Parliament,

- having regard to the communication from the Commission of the European Communities to the Council (Doc. 23/74 - Annex)<sup>1</sup>
  - having regard to the report of the Committee on Cultural Affairs and Youth (Doc. 52/74),
1. Draws attention to the report drawn up on behalf of the Political Affairs Committee on youth and education policy in the European Communities and to the resolution adopted on the basis of this report, and reiterates the demands made in them;<sup>2</sup>
  2. Takes the view that education is destined to play a special role in the process of European unification;
  3. Welcomes the intentions expressed in the communication from the European Commission on the promotion of cooperation in education in the Community;
  4. Believes that this planned cooperation will help greatly to overcome Europe's present backwardness in the scientific field;
  5. Recommends to the European Commission that its proposed educational measures should include the promotion of a common awareness of the European historical heritage;
  6. Appeals to the Council of Ministers responsible to adopt the draft resolution contained in the communication submitted by the European Commission, to enable the Commission to work out practical proposals without any further delay;

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<sup>1</sup> COM (74) 253 final

<sup>2</sup> OJ No. C19, 28 February 1972, p.20 et seq.

7. Approves the European Commission's proposal to set up a European Committee for Educational Cooperation, subject to the amendments set out below;
8. Urges the European Commission to incorporate these amendments in its proposal;
9. Considers it necessary that all the possibilities afforded by the Treaties of Rome and Paris should be utilized to the full for the development of a coherent policy on youth, education and culture, and that new initiatives should also be taken on the basis of the resolution adopted by the European Parliament on the agreement setting up a European University Institute in Florence<sup>1</sup>, and having regard to the need to safeguard the European cultural heritage and also to set up a European Youth Forum;
10. Instructs its President to forward this resolution and the report of its committee to the Council and Commission of the European Communities.

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<sup>1</sup>

OJ No. C 40, 8 April 1974, p.69=70.

DRAFT DECISION OF THE COUNCIL  
OF THE EUROPEAN COMMUNITIES

relating to the setting up of a European Committee for Educational Cooperation

Preamble, Articles 1 and 2

unchanged

Article 3

In order to fulfil its task, the committee shall, at the request of the Commission or on its own initiative, prepare opinions and reports which it shall address to the Commission. The committee may entrust the study of specific questions to working parties consisting of certain of its members or alternates or of experts.

Article 3

In order to fulfil its task, the committee shall, at the request of the Commission or the European Parliament or on its own initiative, prepare opinions and reports which it shall address to the Community institutions. The committee may entrust the study of specific questions to working parties consisting of certain of its members or alternates or of experts.

Article 4

The committee shall be composed of three members of each Member State and three alternates, and appointed by the Council on the nomination of the Member States.

Article 4

The committee shall be composed of three members of each Member State and three alternates, appointed by the Council on the nomination of the Member States, and of two representatives of the European schools appointed by the Governing Council.

Article 5

unchanged

Article 6

1. The committee shall be chaired by a representative of the Commission.
2. The committee shall be convened by its chairman, either on his own initiative, or at the request of at least

Article 6

1. unchanged
2. The committee shall be convened by its chairman, either on his own initiative, or at the request of at least

<sup>1</sup> For full text see COM (74)253 final

one third of the members.

Articles 7 and 8

one third of the members, or at the  
request of Parliament.

unchanged

Article 9

The committee shall draft an annual  
report which shall be incorporated  
by the Commission into its General  
Report.