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Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the Agency for the Cooperation of Energy Regulators (ACER), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2012, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- Eligible expenses: notwithstanding this favourable opinion, the Council invites the Agency to remedy the weaknesses found by the Court concerning payments of the top up allowances in order to ensure compliance with the Staff Regulations.
- Carry-overs: the Council calls on the Agency to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and budget transfers to the minimum necessary, in line with the budgetary principle of annuality.
- Treasury: furthermore, the Council regrets the shortcomings identified by the Court in the Agency's treasury management and urges the Agency to avoid excessive surpluses at the end of the year.
- Recruitment: the Council invites the Agency to improve its recruitment procedures and to ensure full transparency and an equal treatment of candidates.