

CHAPTER 25. SUBSTANTIVE RULES APPLICABLE TO ELECTRIC SERVICE PROVIDERS.

Subchapter D. RECORDS, REPORTS, AND OTHER REQUIRED INFORMATION.

§25.71. General Procedures, Requirements and Penalties.

- (a) **Who shall file.** The record-keeping, reporting, and filing requirements listed in this subchapter shall apply to all electric utilities operating in the State of Texas. This subchapter does not apply to municipally owned utilities or electric cooperatives unless otherwise specified. Moreover, the provisions of this subchapter are applicable to all services provided by the reporting entity.
- (b) **Initial reporting.** Unless otherwise specified in a section of this subchapter, periodic reporting shall commence as follows:
 - (1) **Quarterly reporting.** For records, reports and other required information under this chapter, reporting shall begin with an initial filing for the first fiscal quarter for which information is available.
 - (2) **Annual reporting.** For all reports and other required information under this chapter, reporting shall begin with an initial filing for the most recent fiscal year ending on or prior to April 30 of the first year the record, report or other required information must be filed with the commission.
- (c) **Maintenance and location of records.** Records, books, accounts, or memoranda required of an electric utility, as defined in the Public Utility Regulatory Act, §31.002(6), may be kept outside the State of Texas so long as those records, books, accounts, or memoranda are returned to the state for any inspection by the commission that is authorized by the Public Utility Regulatory Act.
- (d) **Report attestation.** All reports submitted to the commission shall be attested to by an officer or manager of the electric utility or electric cooperative under whose direction the report is prepared, or if under trust or receivership, by the receiver or a duly authorized person, or if not incorporated, by the proprietor, manager, superintendent, or other official in responsible charge of the electric utility's or the electric cooperative's operation.
- (e) **Information omitted from reports.** The commission may waive the reporting of any information required in this subchapter if it determines that it is either impractical or unduly burdensome for any electric utility or electric cooperative to furnish the requested information. If any such information is omitted by permission of the commission, a written explanation of the omission must be included in the report.
- (f) **Due dates of reports.** All periodic reports must be received by the commission on or before the following due dates unless otherwise specified in this subchapter.
 - (1) **Monthly reports:** 45 days after the end of the reported period.
 - (2) **Quarterly reports other than shareholder reports:** 45 days after the end of the reported period.
 - (3) **Semi-annual reports:** 45 days after the end of the reported period.
 - (4) **Annual earnings report:** May 15 of each year.
 - (5) **Shareholder annual reports:** seven days from the date of mailing the same to shareholders.
 - (6) **Securities and Exchange Commission Filings:** 15 days from the initial filing date with the Securities and Exchange Commission.
 - (7) **Special or additional reports:** as may be prescribed by the commission.
 - (8) Annual reports required by §25.76 of this title (relating to Gross Receipts Assessment Report) shall be due August 15 of each year and shall reflect transactions for the previous July 1 through June 30 reporting period.

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§25.71(f) continued

- (9) Annual reports required by §25.77 of this title (relating to Payments, Compensation, and Other Expenditures) shall be due June 1 of each year and shall reflect the transactions for the most recent calendar year.

- (g) **Special and additional reports.** Each electric utility shall report, on forms prescribed by the commission, special and additional information, as requested, that relates to the operation of the business of the electric utility. Electric cooperatives and municipally owned utilities may be required to file special or additional reports to the extent such information is necessary and is within the jurisdiction of the commission.

- (h) **Penalty for refusal to file on time.** In addition to penalties prescribed by law, and §22.246 of the title (relating to Administrative Penalties) the commission may disallow for rate making purposes the costs related to the activities for which information was requested and not timely filed.